

RAPIDES PARISH POLICE JURY

ALEXANDRIA, LOUISIANA

DECEMBER 31, 2002

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Release Date **JUL 23 2003**

**RAPIDES PARISH POLICE JURY
ALEXANDRIA , LA**

DECEMBER 31, 2002

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**RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA**

DECEMBER 31, 2002

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Rapides Parish Police Jury
Alexandria, Louisiana

We have audited the accompanying primary government financial statements of the Rapides Parish Police Jury, as of and for the year ended December 31, 2002, as listed in the table of contents. These financial statements are the responsibility of the management of the Rapides Parish Police Jury. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Rapides Parish Police Jury as of December 31, 2002, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

However, the primary government financial statements, because they do not include the financial data of component units of the Rapides Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Rapides Parish Police Jury as of December 31, 2002, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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Rapides Parish Police Jury
Alexandria, Louisiana

As discussed in note 14, the Rapides Parish Police Jury is a defendant in several lawsuits. These lawsuits are in various stages of resolution, and their ultimate outcome cannot presently be determined. Accordingly, no provision for losses, if any, that may result from settlement of these lawsuits is included in the accompanying primary government financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report, dated May 20, 2003, on our consideration of the Rapides Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the primary government financial statements of the Rapides Parish Police Jury taken as a whole. The accompanying financial information listed as additional information in the table of contents, including the Schedule of Expenditures of Federal Awards as required by the U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements of the Rapides Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of the primary government taken as a whole.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 20, 2003

PRIMARY GOVERNMENT FINANCIAL STATEMENTS

The Primary Government Financial Statements, which include all funds and account groups of the Rapides Parish Police Jury that are not legally separate, are designed to provide an overview of the financial position and results of operations for the primary government as a whole. Additional information in the form of combining and individual fund financial statements and schedules is included elsewhere in this report to the extent such presentation expands on the financial information presented in the primary government financial statements.

RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2002

EXHIBIT A

| | Governmental Fund Types | | | | Fiduciary Fund Types | Account Groups | | | |
|--|-------------------------|-----------------------|--------------------|------------------------|----------------------|----------------------|------------------------|-------------------------|--|
| | General Fund | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Agency Funds | General Fixed Assets | General Long-Term Debt | Total (Memorandum Only) | |
| ASSETS AND OTHER DEBITS | | | | | | | | | |
| ASSETS | | | | | | | | | |
| Cash and cash equivalents | \$ 892,253 | \$ 9,206,275 | \$ 176,111 | \$ 926,352 | \$ 1,445,881 | \$ | \$ | \$ 12,646,872 | |
| Receivables | 1,592,579 | 11,083,584 | | 4,985 | 6,966,593 | | | 19,647,741 | |
| Due from other funds | 153,435 | 83,114 | | | | | | 236,549 | |
| Prepaid expense | | 1,079 | | | | | | 1,079 | |
| Fixed assets | | | | | | 37,350,963 | | 37,350,963 | |
| OTHER DEBITS | | | | | | | | | |
| Amount available in debt service funds | | | | | | | 176,111 | 176,111 | |
| Amount to be provided for retirement of general long-term debt | | | | | | | 9,216,703 | 9,216,703 | |
| TOTAL ASSETS AND OTHER DEBITS | \$ 2,638,267 | \$ 20,374,052 | \$ 176,111 | \$ 931,337 | \$ 8,412,474 | \$ 37,350,963 | \$ 9,392,814 | \$ 79,276,018 | |
| LIABILITIES, EQUITY AND OTHER CREDITS | | | | | | | | | |
| LIABILITIES | | | | | | | | | |
| Accounts payable | \$ 422,827 | \$ 1,340,412 | \$ | \$ 470,061 | \$ 14,929 | \$ | \$ | \$ 2,248,229 | |
| Due to taxing bodies and others | | 1,366,782 | | | 8,390,591 | | | 9,757,373 | |
| Due to other funds | 82,179 | 147,416 | | | 6,954 | | | 236,549 | |
| Deferred revenues | | 197,647 | | | | | | 197,647 | |
| Compensated absences | | | | | | 338,975 | | 338,975 | |
| Capital leases | | | | | | 1,767,839 | | 1,767,839 | |
| Certificates of indebtedness | | | | | | 3,036,000 | | 3,036,000 | |
| Bonds | | | | | | 4,250,000 | | 4,250,000 | |
| Total Liabilities | 505,006 | 3,062,257 | | 470,061 | 8,412,474 | | 9,392,814 | 21,832,612 | |
| EQUITY AND OTHER CREDITS | | | | | | | | | |
| Investment in general fixed assets | | | | | | 37,350,963 | | 37,350,963 | |
| Fund balances | | | | | | | | | |
| Reserved for debt service | | | 176,111 | | | | | 176,111 | |
| Unreserved | | | | | | | | | |
| Designated | | | | | | | | | |
| Employee medical benefits | 429,921 | | | | | | | 429,921 | |
| Unemployment compensation | 1,703,340 | 17,321,795 | | 461,276 | | | | 19,486,411 | |
| Undesignated | | | | | | | | | |
| Total Equity and Other Credits | 2,133,261 | 17,321,795 | 176,111 | 461,276 | | 37,350,963 | | 57,443,406 | |
| TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS | \$ 2,638,267 | \$ 20,374,052 | \$ 176,111 | \$ 931,337 | \$ 8,412,474 | \$ 37,350,963 | \$ 9,392,814 | \$ 79,276,018 | |

The accompanying notes are an integral part of the financial statements.

**RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 2002**

EXHIBIT B

| | General Fund | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Total (Memorandum Only) |
|---|-----------------|-----------------------------|--------------------------|------------------------------|-------------------------------|
| REVENUES | | | | | |
| Taxes | | | | | |
| Ad valorem | \$ 1,134,451 | \$ 9,517,926 | \$ | \$ | \$ 10,652,377 |
| Sales and use | | 3,336,401 | | | 3,336,401 |
| Other taxes, penalties, and interest | 295,410 | | | | 295,410 |
| Licenses and permits | 597,104 | | | | 597,104 |
| Intergovernmental revenues | | | | | |
| Federal funds | 53,959 | 3,598,132 | | | 3,652,091 |
| State funds | 1,130,905 | 2,256,983 | | 24,305 | 3,412,193 |
| Local funds | 15,830 | 835,615 | | | 851,445 |
| Fees, charges, and commissions for services | 885,275 | 1,681,504 | | | 2,566,779 |
| Fines and forfeitures | 32,691 | 854,501 | | | 887,192 |
| Interest earned | 26,155 | 294,747 | 4,576 | 20,626 | 346,104 |
| Miscellaneous | 371,677 | 121,535 | | | 493,212 |
| Total Revenues | 4,543,457 | 22,497,344 | 4,576 | 44,931 | 27,090,308 |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General government | | | | | |
| Legislative | 287,806 | | | | 287,806 |
| Judicial | 942,668 | 1,745,018 | | | 2,687,686 |
| Elections | 130,446 | | | | 130,446 |
| Finance and administrative | 684,129 | 114,468 | | 174 | 798,771 |
| Other | 55,453 | 1,037,504 | | | 1,092,957 |
| Public safety | 2,269,779 | 4,484,923 | | | 6,754,702 |
| Public works | | 5,481,156 | | 24,305 | 5,505,461 |
| Health and welfare | 25,583 | 1,259,442 | | | 1,285,025 |
| Culture and recreation | | 229,224 | | | 229,224 |
| Economic development and assistance | 77,637 | 2,779,548 | | | 2,857,185 |
| Miscellaneous | 342,063 | | | | 342,063 |
| Capital outlay | 2,904 | 2,674,418 | | 4,160,004 | 6,837,326 |
| Debt service | 58,276 | 1,563,829 | 147,450 | | 1,769,555 |
| Total Expenditures | 4,876,744 | 21,369,530 | 147,450 | 4,184,483 | 30,578,207 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (333,287) | 1,127,814 | (142,874) | (4,139,552) | (3,487,899) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in | 1,466,016 | 968,475 | 146,359 | 1,095,128 | 3,675,978 |
| Operating transfers out | (960,289) | (2,715,689) | | | (3,675,978) |
| Bond issuance costs | | | | (8,338) | (8,338) |
| Total Other Financing Sources (Uses) | 505,727 | (1,747,214) | 146,359 | 1,086,790 | (8,338) |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | 172,440 | (619,400) | 3,485 | (3,052,762) | (3,496,237) |
| FUND BALANCES, BEGINNING OF YEAR | 1,960,821 | 17,941,195 | 172,626 | 3,514,038 | 23,588,680 |
| FUND BALANCES, END OF YEAR | \$ 2,133,261 | \$ 17,321,795 | \$ 176,111 | \$ 461,276 | \$ 20,092,443 |

The accompanying notes are an integral part of the financial statements.

RAPIDES PARISH POLICE JURY
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - NON GAAP BUDGETARY BASIS
GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUNDS
DECEMBER 31, 2002

EXHIBIT C

| | General Fund | | | Special Revenue Funds | | | Debt Service Funds | | |
|--|--------------|--------------|----------------------------------|-----------------------|--------------|----------------------------------|--------------------|------------|----------------------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES | | | | | | | | | |
| Taxes | | | | | | | | | |
| Ad valorem | \$ 1,102,014 | \$ 1,106,962 | \$ 4,948 | \$ 9,028,946 | \$ 9,206,252 | \$ 177,306 | \$ | \$ | \$ |
| Sales and use | | | | 3,374,106 | 3,332,138 | (41,968) | | | |
| Other taxes, penalties, and interest | | | | | | | | | |
| Licenses and permits | 290,000 | 290,660 | 660 | | | | | | |
| Intergovernmental revenues | 589,700 | 584,356 | (5,344) | | | | | | |
| Federal funds | 41,300 | 50,035 | 8,735 | 467,476 | 608,953 | 141,477 | | | |
| State funds | 676,621 | 1,018,367 | 341,746 | 2,193,681 | 2,024,879 | (168,802) | | | |
| Local funds | 16,000 | 18,830 | 2,830 | 1,667,418 | 457,484 | (1,209,934) | | | |
| Fees, charges, and commissions for services | 868,638 | 853,512 | (15,126) | 468,256 | 1,681,773 | 1,213,517 | | | |
| Fines and forfeitures | 34,800 | 32,938 | (1,862) | 760,200 | 807,789 | 47,589 | | | |
| Interest earned | 30,899 | 24,473 | (6,426) | 328,448 | 287,891 | (40,557) | 9,000 | 4,576 | (4,424) |
| Miscellaneous | 5,400 | 12,608 | 7,208 | 59,358 | 109,270 | 49,912 | | | |
| Total Revenues | 3,655,372 | 3,992,741 | 337,369 | 18,348,889 | 18,516,429 | 167,540 | 9,000 | 4,576 | (4,424) |
| EXPENDITURES | | | | | | | | | |
| Current | | | | | | | | | |
| General government | | | | | | | | | |
| Legislative | 286,795 | 285,188 | 1,607 | | | | | | |
| Judicial | 928,997 | 894,783 | 34,214 | 1,850,537 | 1,689,392 | 161,145 | | | |
| Elections | 118,209 | 118,827 | (618) | 500 | 488 | 12 | | | |
| Finance and administrative | 682,348 | 681,981 | 367 | 123,127 | 114,468 | 8,659 | | | |
| Other | 469,539 | 46,865 | 422,674 | 545,125 | 662,113 | (116,988) | | | |
| Public safety | 2,069,457 | 2,227,322 | (157,865) | 7,018,691 | 4,449,553 | 2,569,138 | | | |
| Public works | | | | 7,982,460 | 5,518,526 | 2,463,934 | | | |
| Health and welfare | 29,603 | 25,553 | 4,050 | 821,277 | 760,474 | 60,803 | | | |
| Culture and recreation | | | | 276,582 | 225,769 | 50,813 | | | |
| Economic development and assistance | 279,548 | 73,817 | 205,731 | 5,936,497 | 2,164,257 | 3,772,240 | | | |
| Capital outlay | 3,100 | 2,744 | 356 | 1,586,215 | 1,523,607 | 62,608 | 328,005 | 147,817 | 180,188 |
| Debt service | 58,276 | 58,276 | - | | | | 328,005 | 147,817 | 180,188 |
| Total Expenditures | 4,925,872 | 4,415,356 | 510,516 | 26,141,011 | 17,108,647 | 9,032,364 | | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (1,270,500) | (422,615) | 847,885 | (7,792,122) | 1,407,782 | 9,199,904 | (319,005) | (143,241) | 175,764 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| Operating transfers in | 2,134,790 | 2,123,828 | (10,962) | 865,553 | 889,024 | 23,471 | 146,011 | 146,359 | 348 |
| Operating transfers out | (1,564,367) | (1,532,434) | 31,933 | (2,645,133) | (2,709,618) | (64,485) | | | |
| Sale of assets | | | | 50,000 | - | (50,000) | | | |
| Total Other Financing Sources (Uses) | 570,423 | 591,394 | 20,971 | (1,729,580) | (1,820,594) | (91,014) | 146,011 | 146,359 | 348 |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | (700,077) | 168,779 | 868,856 | (9,521,702) | (412,812) | 9,108,890 | (172,994) | 3,118 | 176,112 |
| BUDGETARY FUND BALANCES | 773,912 | 773,912 | - | 9,442,787 | 9,383,038 | (59,749) | 172,994 | 172,626 | (368) |
| BUDGETARY FUND BALANCES, END OF YEAR | \$ 73,835 | \$ 942,691 | \$ 868,856 | \$ (78,915) | \$ 8,970,226 | \$ 9,049,141 | \$ | \$ 175,744 | \$ 175,744 |

The accompanying notes are an integral part of the financial statements.

**RAPIDES PARISH POLICE JURY
DECEMBER 31, 2002**

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Rapides Parish Police Jury (the "Police Jury") is the governing authority for Rapides Parish and is a political subdivision of the State of Louisiana. Nine jurors representing the various districts within the parish govern the Police Jury. The jurors serve four-year terms that expire on the second Monday of January 2004.

Louisiana Revised Statute 33:1236 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Ad valorem taxes, sales taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants provide funding to accomplish these tasks.

The accompanying financial statements of the Rapides Parish Police Jury (the primary government) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles in the United States of America.

The more significant of the Police Jury's accounting policies are described below.

A. The Financial Reporting Entity

As the governing authority of the parish, for reporting purposes, the Rapides Parish Police Jury is the financial reporting entity for Rapides Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) organizations for which the nature and significance of their relationship with primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (Police Jury) financial statements are not a substitute for the reporting entity's financial statements.

The Police Jury has chosen to issue financial statements of the primary government (Police Jury) only; therefore, none of the component units that comprise the reporting entity are included in the accompanying financial statements. The accompanying primary government financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units, except the budgetary comparison financial statement. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (Police Jury).

**RAPIDES PARISH POLICE JURY
DECEMBER 31, 2002**

NOTES TO FINANCIAL STATEMENTS

B. Fund Accounting

The Police Jury uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the funds because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds of the Police Jury are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds of the Police Jury. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds.

The General Fixed Asset Account Group is used to account for fixed assets not accounted for in other funds.

The General Long-Term Debt Account Group is used to account for long-term debt not accounted for in other funds.

C. Basis of Accounting

The Police Jury's records are maintained on a cash basis of accounting. However, except for the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual Comparison, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting to conform to accounting principles generally accepted in the United States of America.

The accounting financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

**RAPIDES PARISH POLICE JURY
DECEMBER 31, 2002**

NOTES TO FINANCIAL STATEMENTS

All governmental fund types and the agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due and compensated absences, which are recognized when paid.

Those revenues subject to accrual are sales taxes, property taxes, franchise taxes, grants, interest revenue, and charges for services. Substantially all other revenues, including fines, permits, and license revenues, are not susceptible to accrual because generally they are not measurable until received in cash.

The Police Jury may report deferred revenue on its combined balance sheet. Deferred revenues arise when potential revenues do not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when the Police Jury receives resources before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the Police Jury has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

D. Budgets and Budgetary Accounting

Budgets for most governmental funds are adopted annually on a cash basis of accounting. However, budgets for certain special revenue funds are adopted on a grant-length basis and budgets for all capital project funds are adopted on a project-length basis. Because the budgets adopted on a grant-length or project-length basis primarily serve as a management control function, no comparison between budgeted and actual amounts for funds budgeted on this basis is provided in this document. Budgets prepared on the cash basis of accounting are not prepared in accordance with accounting principles generally accepted in the United States of America, which requires that budgets for governmental funds be adopted on the modified accrual basis of accounting.

The treasurer prepares preliminary budgets for the ensuing year beginning in October. The finance committee reviews the proposed budgets and makes changes, as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Usually during its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the Police Jury as a whole. The budgets are usually adopted during the regular December meeting, and notice is published in the official journal.

During the year, the Police Jury receives monthly budget comparison statements that are used as a tool to monitor the operations of the parish. The treasurer proposes necessary budget amendments to the jury when he determines that actual operations are differing materially from those anticipated in the original budget. The Police Jury, in regular session, reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in the minutes published in the official journal. Budget comparison statements

**RAPIDES PARISH POLICE JURY
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NOTES TO FINANCIAL STATEMENTS

included in the accompanying primary government financial statements include the original adopted budgets and all subsequent amendments.

The Police Jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The Police Jury does not utilize encumbrance accounting in its budget practices. Unexpended appropriations expire at year-end and must be re-appropriated in the next year's budget to be expended.

E. Encumbrances

The Police Jury does not employ encumbrance accounting, under which purchase orders and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

F. Cash, Cash Equivalents, and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Management considers all highly liquid investments with a maturity of 90 days or less when purchased to be cash equivalents. Under state law, the Police Jury may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law, or any other state of the United States, or under laws of the United States.

Investments are limited by RS 33:2955. If the original maturities of financial instruments exceed 90 days, they are classified as investments. At year-end, the Police Jury did not have any financial instruments classified as investments.

G. Term Obligations

Only that portion of long-term obligations expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

H. Compensated Absences

Compensated absences expected to be liquidated with expendable available financial resources are reported as expenditures and a fund liability of the governmental fund that will pay it. Amounts of compensated absences not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No accrued current expenditures are reported in the governmental funds, as the amounts are considered immaterial. No liability is recorded for compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the employer and employee.

I. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for the future use of financial resources.

**RAPIDES PARISH POLICE JURY
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NOTES TO FINANCIAL STATEMENTS

J. Interfund Transactions

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

K. Sales Taxes

The Rapides Parish Police Jury collects the following sales and use taxes:

1. A one percent sales and use tax that is dedicated to the Police Jury, the school board, and various municipalities. The sales tax ordinance, approved by the voters of Rapides Parish on September 19, 1977, requires the parish's portion of the sales tax to be used to construct and maintain public roads, highways, bridges, and other capital improvements; to pay salaries of parish employees; and for any other lawful purposes, including funding bonds in the manner provided by Louisiana Revised Statutes 33:2721-2734 for capital improvements. The tax was approved for an indefinite period.
2. A one-half percent sales and use tax that is dedicated to the Police Jury and various municipalities. The sales tax is collected in the area within Rapides Parish that is outside the corporate limits of the cities of Alexandria and Pineville (Sales Tax District No. 3). The sales tax ordinance, initially approved by the voters of Sales Tax District No. 3 on April 3, 1987, and renewed by the voters on November 17, 2000, requires that the parish's portion of the sales tax be used to construct and maintain public streets, roads, highways, bridges, and drainage. The tax, which expires on May 31, 2007, is recognized as revenue in the Road and Bridge Special Revenue Fund.
3. A one percent sales and use tax was approved by the voters on May 2, 1987, to be used for salary supplements for all employees of the school board and to give additional support for the operation of public schools of Rapides Parish. The tax was approved for an indefinite period.
4. The Police Jury is also authorized to collect and remit to the City of Alexandria (two percent), the City of Pineville (two percent), the Town of Glenmora (one and one-half percent), the Town of Boyce (one percent), the Town of Lecompte (one and one-half percent), the Village of Forest Hill (one-half percent), the Town of Woodworth (one percent) and the Town of Ball (one and one-half percent), additional sales and use taxes collected within the city limits of those municipalities. The Police Jury is entitled to retain a prorata portion of all reasonable and necessary costs of administering and collecting these taxes. The cost associated with collecting the sales taxes is deducted from collections prior to remittance to the various entities.

**RAPIDES PARISH POLICE JURY
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NOTES TO FINANCIAL STATEMENTS

L. Hotel/Motel Tax

As provided by Louisiana Revised Statute 33:4574, the Police Jury has levied a two percent tax on the occupancy of all hotel/motel rooms in the parish. Proceeds of the tax, less collection costs, are distributed to the Alexandria-Pineville-Rapides Convention Commission for the promotion of tourism in Rapides Parish. The Hotel-Motel Tax Agency Fund accounts for the collection and distribution of the tax.

M. Memorandum Only – Total Columns

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation; interfund eliminations have not been made in the aggregation of this data.

N. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

| | <u>Authorized Millage</u> | | <u>Levied Millage</u> | | <u>Expiration Date</u> |
|---|-------------------------------|-------------|---------------------------|-------------|----------------------------|
| Parishwide taxes: | | | | | |
| Constitutional | 3.86 | | 3.86 | | None |
| Juvenile Community Correction Center and Juvenile Detention Home | 2.02 | | 2.02 | | 2004 |
| Senior Citizens - Maintenance | 1.03 | | 1.03 | | 2006 |
| Health Unit - Maintenance | 1.03 | | 1.03 | | 2009 |
| *Parish Library | 6.08 | | 6.08 | | 2013 |
| | <u>Authorized Millage</u> | | <u>Levied Millage</u> | | <u>Expiration Date</u> |
| | <u>Low</u> | <u>High</u> | <u>Low</u> | <u>High</u> | |
| District taxes: | | | | | |
| Constitutional | 1.93 | 1.93 | 1.93 | 1.93 | None |
| Fire districts | 13.13 | 116.20 | 13.13 | 116.20 | 2004-2012 |
| Road maintenance districts | 5.40 | 65.93 | 5.40 | 65.93 | 2004-2012 |
| Buckeye Recreation District | | 5.90 | | 5.90 | 2006 |

*After year end an election passed renewing a 10-year tax.

**RAPIDES PARISH POLICE JURY
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NOTES TO FINANCIAL STATEMENTS

The Sheriff of Rapides Parish, as provided by the state law, is the official tax collector of general property taxes levied by the Rapides Parish Police Jury. The 2002 property tax calendar was as follows:

| | |
|-----------------------|-------------------|
| Millage rates adopted | May 13, 2002 |
| Levy Date | October 15, 2002 |
| Tax bills mailed | November 8, 2002 |
| Due Date | December 31, 2002 |
| Delinquent Date | January 1, 2003 |

3. CASH AND CASH EQUIVALENTS

At year-end, cash and cash equivalents consisted of:

| | |
|-------------------------|-------------------|
| Demand deposits | \$ 2,319,355 |
| Certificates of deposit | <u>10,327,517</u> |
| | \$ 12,646,872 |

These deposits are stated at cost, which equals market value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times at least equal the amount on deposit with the fiscal agent. Pledged securities are held in a holding or custodial bank that is mutually acceptable to both parties.

The Police Jury's deposits at year-end were entirely covered by federal depository insurance or by collateral held by the Police Jury or its agent in the Police Jury's name.

The Police Jury uses two master bank accounts for cash management purposes. At year-end certain individual funds report negative cash balances. These are not bank overdrafts, but rather reflect the individual funds allocated share of the master bank accounts deposit balances.

4. RECEIVABLES

| | <u>General Fund</u> | <u>Special Revenue Funds</u> | <u>Capital Project Funds</u> | <u>Agency Funds</u> | <u>Totals</u> |
|----------------------|-------------------------|--------------------------------------|--------------------------------------|-------------------------|----------------|
| Taxes | | | | | |
| Ad valorem | \$ 1,073,707 | \$ 9,064,951 | \$ | \$ | \$ 10,138,658 |
| Sales and use | | 336,733 | | 6,966,593 | 7,303,326 |
| Licenses and permits | 86,623 | 159,411 | | | 246,034 |
| Intergovernmental | | | | | |
| Federal | 11,076 | 490,510 | | | 501,586 |
| State | 295,209 | 715,044 | 4,985 | | 1,015,238 |
| Other | <u>125,964</u> | <u>316,935</u> | | | <u>442,899</u> |
| | \$ 1,592,579 | \$ 11,083,584 | \$ 4,985 | \$ 6,966,593 | \$ 19,647,741 |

All receivables were considered collectible at year end.

**RAPIDES PARISH POLICE JURY
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NOTES TO FINANCIAL STATEMENTS

5. DUE FROM/TO OTHER FUNDS

| | Due from <u>Other Funds</u> | Due to <u>Other Funds</u> |
|---|--------------------------------|------------------------------|
| General Fund | \$ 153,435 | \$ 82,179 |
| Special Revenue Funds | | |
| Grant/Rapides Line Fund | 82,179 | |
| Road and Bridge Fund | | 17,769 |
| Fire District No. 2 Fund | 660 | 22,529 |
| Fire District No. 3 Fund | | 1,235 |
| Fire District No. 4 Fund | | 2,740 |
| Fire District No. 5 Fund | | 29 |
| Fire District No. 7 Fund | | 872 |
| Fire District No. 8 Fund | | 2 |
| Fire District No. 11 Fund | | 75 |
| Fire District No. 14 Fund | | 660 |
| Criminal Court Fund | | 17,868 |
| 911 Communications Fund | | 5,359 |
| Watershed Maintenance Fund | | 800 |
| Rapides Mental Health GRT | | 51 |
| Court Reporter Fund | | 7 |
| Court Delay Docket Fund | | 560 |
| State Adult Drug Court Fund | | 177 |
| T.A.S.C. Fund | | 40 |
| State FINS Fund | | 297 |
| 9 th JDC Non-Support Fund | 175 | 1,021 |
| Courthouse Parking Fund | | 26 |
| Juvenile Expense Fund | | 359 |
| Pineville Juvenile Expense Fund | 100 | |
| Louisiana Jobs Employment Training Fund | | 18,546 |
| Workforce Investment Act Fund | | 855 |
| School-to-Work Fund | | 55,000 |
| Welfare-to-Work Fund | | 350 |
| Find Work Fund | | 39 |
| Youthbuild Fund | | 150 |
| Agency Fund | | |
| Sales Tax Fund | | 6,954 |
| | <u>\$ 236,549</u> | <u>\$ 236,549</u> |

**RAPIDES PARISH POLICE JURY
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NOTES TO FINANCIAL STATEMENTS

6. GENERAL FIXED ASSETS

The following is a summary of changes in fixed assets during the fiscal year:

| | Balance, Beginning of Year | Additions | (Retirements) | Completed Construction | Balance, End of Year |
|--------------------------|----------------------------------|--------------------|---------------------|---------------------------|-------------------------|
| Land | \$ 1,500,038 | \$ 180,574 | \$ (3,008) | \$ | \$ 1,677,604 |
| Buildings | 15,896,835 | 378,668 | | | 16,275,503 |
| Equipment and furniture | 12,078,324 | 2,171,331 | (666,039) | | 13,583,616 |
| Construction in progress | 587,902 | 5,226,338 | | | 5,814,240 |
| | <u>\$ 30,063,099</u> | <u>\$7,956,911</u> | <u>\$ (669,047)</u> | <u>\$</u> | <u>\$ 37,350,963</u> |

In the general fixed assets account group, a certain portion of the costs of the assets has been estimated based upon current costs. The amount of general fixed assets that is valued at actual historical cost and those valued at estimated historical cost are detailed below:

| | |
|---------------------------|---------------------|
| Actual historical cost | \$22,373,218 |
| Estimated historical cost | <u>14,977,745</u> |
| | <u>\$37,350,963</u> |

A summary of significant construction projects is presented below:

| | Project Authorization | Expended To Date | Commitment | Required Further Financing |
|--|--------------------------|---------------------|---------------------|----------------------------------|
| Rapides Parish Health Unit and Office of Motor Vehicles building | \$ 5,112,630 | \$ 4,626,294 | \$ 486,336 | None |
| LSUA Technology building | 1,200,000 | 94,664 | 1,105,336 | None |
| 911 Communications building | 1,150,906 | 1,084,584 | 66,322 | None |
| Fire District 2 Fire Station | 24,066 | 8,698 | 15,368 | None |
| | <u>\$ 7,487,602</u> | <u>\$ 5,814,240</u> | <u>\$ 1,673,362</u> | |

7. COMPENSATED ABSENCES, LONG-TERM DEBT, AND CAPITALIZED LEASES

General Obligation Liabilities

General obligation liabilities are direct obligations and pledge the full faith and credit of the Police Jury. These liabilities include compensated absences, certificates of indebtedness, and capitalized leases.

Compensated absences represent accumulated and vested employee leave benefits computed in accordance with accounting principles generally accepted in the United States of America.

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NOTES TO FINANCIAL STATEMENTS

The Police Jury issued certificates of indebtedness for:

- Constructing, improving and maintaining public roads, highways, and bridges. Various road maintenance district special revenue funds provide debt service for these certificates,
- Construction of fire protection facilities. Various fire protection district special revenue funds provide debt service for these certificates,
- Constructing, operating, and maintaining recreation facilities of the Buckeye Recreation District. The Buckeye Recreation District Special Revenue Fund provides debt service for this certificate, and
- Constructing, operating, and maintaining facilities for the Rapides 911 Communications District. The 911 Communications District Fund provides debt service for this certificate.

The Police Jury incurred various capital lease obligations for the acquisition of equipment for the General Fund and various special revenue funds. The related fund provides debt service for the capital leases. Equipment acquired by capital leases is recorded in the General Fixed Asset Account Group. The related capital lease obligations are recorded in the General Long-Term Debt Account Group.

Revenue Bonds

The Police Jury issued public improvement bonds for construction of buildings and for repairs to the parish courthouse. The Police Jury pledged revenue from sales tax collections to pay debt service on these bonds.

A summary of long-term debt and capitalized leases as of year-end is presented below:

| | <u>Maturity Date</u> | <u>Interest Rates</u> | <u>Balance</u> |
|---|--------------------------|---------------------------|---------------------|
| Compensated absences | | | \$ 338,975 |
| Capital leases | Various | 3.75-7.00% | 1,767,839 |
| Certificates of indebtedness | | | |
| Road Maintenance District 1-A (2001) | 03/01/05 | 4.96% | 61,000 |
| Road Maintenance District 2-B (1996) | 03/01/06 | 5.00% | 590,000 |
| Road Maintenance District 2-C (1997) | 03/01/07 | 5.00% | 315,000 |
| Road Maintenance District 9-B (1996) | 03/01/05 | 5.00% | 135,000 |
| Road Maintenance District 10-A (1997) | 03/01/06 | 5.15% | 680,000 |
| Road Maintenance District 10-A (1999) | 03/01/06 | 5.00% | 160,000 |
| Road Maintenance District 36 (2000) | 03/01/06 | 5.34% | 105,000 |
| Fire Protection District 7 (1995) | 10/01/05 | 6.00% | 70,000 |
| 911 Communications District (2001) | 02/01/11 | 4.50% | 920,000 |
| Public improvement bonds | | | |
| Rapides Parish sales tax office (1991) | 12/01/05 | 6.70-6.90% | 160,000 |
| Parish courthouse repairs (1994) | 11/20/13 | 4.70-9.00% | 685,000 |
| Parish health unit and motor vehicles office (2001) | 12/01/10 | 2.75-4.40% | 3,405,000 |
| | | | <u>\$ 9,392,814</u> |

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The annual requirements to amortize all debt outstanding as of December 31, 2002, other than compensated absences, including interest of \$1,556,542, are as follows:

| <u>Year Ending December 31,</u> | <u>Capital Lease Obligations</u> | <u>Certificates Of Indebtedness</u> | <u>Public Improvement Bonds</u> | <u>Totals</u> |
|---------------------------------|--|---|---|---------------------|
| 2003 | \$ 587,041 | \$ 712,874 | \$ 633,658 | \$ 1,933,573 |
| 2004 | 547,420 | 709,310 | 646,467 | 1,903,197 |
| 2005 | 379,288 | 719,869 | 651,797 | 1,750,954 |
| 2006 | 268,373 | 621,607 | 590,703 | 1,480,683 |
| 2007 | 182,977 | 193,225 | 602,192 | 978,394 |
| Thereafter | | 491,625 | 2,071,955 | 2,563,580 |
| | <u>\$ 1,965,099</u> | <u>\$ 3,448,510</u> | <u>\$ 5,196,772</u> | <u>\$10,610,381</u> |

During the year ended December 31, 2002, the following changes occurred in long-term liabilities:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>(Reductions)</u> | <u>Ending Balance</u> |
|------------------------------|------------------------------|-------------------|-----------------------|---------------------------|
| Compensated absences – net | \$ 318,417 | \$ 20,558 | \$ | \$ 338,975 |
| Capital leases | 1,301,727 | 834,217 | (368,105) | 1,767,839 |
| Certificates of indebtedness | 3,596,900 | | (560,900) | 3,036,000 |
| Public improvement bonds | 4,685,000 | | (435,000) | 4,250,000 |
| | <u>\$ 9,902,044</u> | <u>\$ 854,775</u> | <u>\$ (1,364,005)</u> | <u>\$ 9,392,814</u> |

In accordance with Louisiana Revised Statute 39:562, the policy jury is legally restricted from incurring long-term bonded debt in excess of 10 percent of the assessed value of taxable property in the parish. At December 31, 2002, the statutory limit is \$56,535,712.

Industrial districts within the parish issued bonds; however, the Police Jury does not guarantee these bonds, nor does the name of the Police Jury appear on the face of these bonds.

8. PENSION PLANS

The Police Jury contributes to two statewide cost-sharing, multiple-employer defined benefit public employee retirement systems. These two systems are the Parochial Employees Retirement System of Louisiana and the Louisiana Firefighters Retirement System.

Parochial Employees Retirement System of Louisiana

Substantially all employees of the Policy Jury, excluding employees of the Rapides Parish Fire Protection Districts, are members of the Parochial Employees Retirement System of Louisiana (system), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the Police Jury are members of Plan A.

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NOTES TO FINANCIAL STATEMENTS

All permanent parish government employees who work at least 28 hours per week are required to become members on the date of employment, with limited defined exceptions. As of January 1, 1997, elected parish officials, excepting coroners and justices of the peace, may no longer join the retirement system. Those elected officials enrolled as of that date will maintain membership as long as they hold office. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 percent of final compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may require at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, LA 70898-4619, or by calling (225) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the employers are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the System under Plan A for the years ending December 31, 2002, 2001, and 2000, were \$425,826, \$473,004, and \$414,469, respectively, equal to the required contributions for each year.

Louisiana Firefighters Retirement System

Substantially all employees of the Rapides Parish Fire Protection Districts are members of the Louisiana Firefighters Retirement System ("system"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. Membership in the system is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance prior to January 1, 1980, exempting itself from participation in the system. Employees are eligible to retire at or after age 55 with at least 12 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to three and one-third percent of their final-average salary for each year of creditable service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire

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at or after age 55 (or at or after age 50 if they had at least 20 years of creditable service at termination) and receive their benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Firefighters' Retirement System, 2722 Wooddale Blvd., Suite D, Baton Rouge, LA 70805, or by calling (225) 925-4060.

Members are required by state statute to contribute 9 percent of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 9.25 percent of annual covered payroll. The contribution requirements of plan members and the employer are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior fiscal year. The employer contributions to the system under Plan A for the years ended December 31, 2002, 2001, and 2000, were \$159,474, \$146,827, and \$141,301, respectively, equal to the required contributions for each year.

9. POSTRETIREMENT HEALTH CARE

The Rapides Parish Police Jury provides certain continuing health care benefits for its retired employees. Substantially all of the Police Jury's employees become eligible for these benefits if they reach normal retirement age while working for the Police Jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by retirees or employees, and the Police Jury. The Police Jury recognizes the cost of providing these benefits (Police Jury's portion of premiums) as expenditures when paid during the year, which was approximately \$1,378,024. The Police Jury's cost of providing retiree health care benefits (Police Jury's portion of premiums) totaled \$231,372 for the year. At December 31, 2002, there were 47 retirees receiving these benefits.

10. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following individual governmental funds had expenditures exceeding appropriations as approved in the budget:

| | <u>Expenditures</u> | <u>Appropriations</u> | <u>Excess</u> |
|----------------------------|---------------------|-----------------------|---------------|
| Special Revenue Funds | | | |
| Fire District No. 14 | \$ 55,386 | \$ 43,161 | \$ 12,225 |
| Criminal Court Fund | 1,598,469 | 1,589,778 | 8,691 |
| Watershed Maintenance Fund | 128,021 | 126,975 | 1,046 |
| Grant/Rapides Line Fund | 369,053 | 207,242 | 161,811 |
| Non Support Fund | 151,161 | 144,888 | 6,273 |

**RAPIDES PARISH POLICE JURY
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NOTES TO FINANCIAL STATEMENTS

11. CHANGES IN AGENCY FUNDS

A summary of the changes in total assets and liabilities of the Police Jury's agency funds follows:

| | Balance, Beginning of Year | Additions | Deductions | Balance, End of Year |
|---------------------------------|----------------------------------|--------------|----------------|----------------------------|
| Assets | | | | |
| Sales Tax Agency Fund | \$ 6,531,370 | \$66,522,714 | \$(66,074,893) | \$ 6,979,191 |
| Protested Sales Tax Agency Fund | 1,549,005 | 55,733 | (172,564) | 1,432,174 |
| Hotel/Motel Agency Fund | 865 | 581,504 | (581,260) | 1,109 |
| Total Assets | \$ 8,081,240 | \$67,159,951 | \$(66,828,717) | \$ 8,412,474 |
| Liabilities | | | | |
| Sales Tax Agency Fund | \$ 6,531,370 | \$66,522,714 | \$(66,074,893) | \$ 6,979,191 |
| Protested Sales Tax Agency Fund | 1,549,005 | 55,733 | (172,564) | 1,432,174 |
| Hotel/Motel Agency Fund | 865 | 581,504 | (581,260) | 1,109 |
| Total Liabilities | \$ 8,081,240 | \$67,159,951 | \$(66,828,717) | \$ 8,412,474 |

12. CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year-end be transferred to the Police Jury's General Fund. The Police Jury does not intend to transfer the balance due at December 31, 2002, to the General Fund because the Police Jury appropriates funds in excess of this amount on an annual basis. Accordingly, this amount has not been recorded as a liability of the Criminal Court Fund or as a receivable of the General Fund.

13. RISK MANAGEMENT

The Police Jury is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

During 2002, the Police Jury policy for errors and omissions was canceled when the renewal premium increased substantially. With the exceptions of general liability and errors and omissions insurance coverage, which have not been obtained, the Police Jury carries commercial insurance for all the aforementioned risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

14. CONTINGENCIES

Lawsuits

At December 31, 2002, the Police Jury is involved in numerous lawsuits. The District Attorney, legal counsel for the police jury, has opined that the likelihood that the Police Jury will prevail in these lawsuits is good, even though the Police Jury does not have general liability insurance to cover any damages awarded the plaintiffs involved in these lawsuits. Based on the aforementioned opinion of

**RAPIDES PARISH POLICE JURY
DECEMBER 31, 2002**

NOTES TO FINANCIAL STATEMENTS

legal counsel, no provision for any liability that may arise from settlement of these lawsuits is included in the accompanying financial statements.

Arbitrage Interest

Management has not calculated the possible rebate of arbitrage interest, as of December 31, 2002, on each of the recent tax-exempt bond issues. The contingent liability, simply stated, is the interest earned from the investment of unspent bond proceeds that is in excess of the amount of earnings that would have been obtained had the investment rate been equal to the yield on the bonds. Since the rebate calculation is a cumulative calculation performed until all proceeds have been expended, management believes that the amount of the contingent liability for arbitrage interest, if any, will be eliminated in future years. In the event that the contingent liability for arbitrage interest is not eliminated, the Police Jury will be liable for remittance of the rebate amount, as subsequently calculated, to the federal government.

Ad Valorem Taxes

A legislative law change effective in 2001 requires a public service company assessed ad valorem taxes to timely pay, in full, its ad valorem taxes to the jurisdiction from which the tax bill emanates in order to appeal the assessed amount of these taxes. If the taxpayer prevails and the assessed valuation is less than the Louisiana Tax Commission determined, then the company is entitled to a credit against future ad valorem taxes in each jurisdiction affected or a refund in cash from each jurisdiction affected. For the years ended December 31, 2002 and December 31, 2001, the Police Jury received approximately \$375,000 from public service companies that are appealing the assessed amount of these taxes. The amount, if any, that may be required to be refunded to these companies cannot at present be determined.

Grant Audit

The Rapides Parish Police Jury receives grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could result in a request for reimbursement for disallowed costs under the terms of the grant agreements. In the opinion of management, such disallowance, if any, would be insignificant.

LSUA Technology Grant

During a prior fiscal year, the Police Jury entered into a grant agreement and various cooperative endeavor agreements to build, maintain and operate a technology building located on the campus of Louisiana State University at Alexandria. At year-end, the project was on hold due to funding considerations. Subsequent to year-end, construction contracts were awarded to begin construction. The Police Jury is contingently liable for repayment of grant funds received if the project is not completed, maintained or operated in accordance with the terms of the various agreements.

**RAPIDES PARISH POLICE JURY
DECEMBER 31, 2002**

NOTES TO FINANCIAL STATEMENTS

15. RECONCILIATION OF NON GAAP BUDGETARY COMPARISON FINANCIAL STATEMENTS TO GAAP BASIS FINANCIAL STATEMENTS

The following reconciles the excess of revenues and other financing sources over expenditures and other financing uses as shown on non GAAP budgetary comparison financial statements to the same amounts shown on GAAP basis financial statements.

| | <u>General Fund</u> | <u>Special Revenue Funds</u> | <u>Debt Service Funds</u> | <u>Total (Memorandum Only)</u> |
|---|-------------------------|--------------------------------------|-----------------------------------|--|
| Budgetary basis fund balance, December 31, 2001 | \$ 773,912 | \$ 9,383,038 | \$ 172,626 | \$ 10,329,576 |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses - Exhibit C (Budgetary basis) | <u>168,779</u> | <u>(412,812)</u> | <u>3,118</u> | <u>(240,915)</u> |
| Budgetary basis fund balance, December 31, 2002 | 942,691 | 8,970,226 | 175,744 | 10,088,661 |
| Non-budgeted funds | 23,062 | 162,549 | - | 185,611 |
| Basis Difference: | | | | |
| Revenues/Receivables | 1,672,514 | 11,167,777 | - | 12,840,291 |
| Expenditures/Payables | <u>(505,006)</u> | <u>(2,978,757)</u> | <u>367</u> | <u>(3,483,396)</u> |
| GAAP Basis Fund Balance - Exhibit B, December 31, 2002 | <u>\$ 2,133,261</u> | <u>\$17,321,795</u> | <u>\$ 176,111</u> | <u>\$ 19,631,167</u> |

16. SUBSEQUENT EVENTS

GASB 34 Implementation

In June 1999, the Governmental Accounting Standards Board (GASB) approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. GASB Statement No. 34 established new financial reporting requirements for all state and local governments, consisting of the following:

- A. Management Discussion and Analysis (MD&A) section providing an analysis of the government entity's overall financial position and results of operations.
- B. Basic Financial Statements:
 - 1) Government-wide financial statements prepared using the economic resources measurement focus and the accrual basis of accounting. These statements are

**RAPIDES PARISH POLICE JURY
DECEMBER 31, 2002**

NOTES TO FINANCIAL STATEMENTS

designed to provide a broad overview of a government entity's finances, in a manner similar to private sector business.

- 2) *Fund financial statements, consisting of a series of statements that focus on a government's major governmental funds, using the modified accrual basis of accounting, and enterprise funds, if any.*
- 3) Notes to the financial statements that include various disclosures for the government-wide and fund financial statements to ensure that a complete picture is presented.
- 4) Required supplementary information, such as budgetary comparison schedules.

In addition, this new GASB statement requires depreciation expense to be reported in the government-wide financial statements. However, depreciation expense will not be reported in the fund statements that use the modified accrual basis of accounting.

GASB 34 becomes effective for the Rapides Parish Police Jury and the general provisions will be implemented for the fiscal year ending December 31, 2003.

17. LEGAL COMPLIANCE

The following possible violations of state statutes occurred during the fiscal year:

Revenues, including operating transfers in, were less than budgeted amounts by more than five percent in the Fire District No.14 Fund. Expenditures, including operating transfers out, exceeded appropriations as approved in the budget by more than five percent in the Grant/Rapides Line Fund.

The comprehensive operating budget adopted for fiscal year ended December 31, 2002, did not include each special revenue fund of the Jury.

18. ACCUMULATED DEFICIT

An accumulated deficit existed in the Watershed Maintenance Fund at year-end in the amount of \$2,093. The deficit is attributable to certain year-end journal entries prepared as a result of the audit engagement. The deficit is expected to be funded by increased operating transfers from the General Fund.

ADDITIONAL INFORMATION

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Public Works Funds

Road and Bridge Fund – accounts for the operations and maintenance of the road and bridge maintenance department. Financing is provided by State of Louisiana parish transportation funds, federal grants, severance taxes, and sales and use taxes.

Road Districts Maintenance Funds – account for the maintenance of roads and bridges in the various road districts. Financing is provided by ad valorem taxes and state revenue sharing.

Fire Protection Districts Maintenance Funds – account for the operations and maintenance of various fire districts. Financing is provided by ad valorem taxes.

Criminal Court Fund (Ninth Judicial District) – accounts for operations of the criminal court system of the parish. Financing is provided by fines and forfeitures imposed by the district court, district attorney conviction fees in criminal cases, operating transfers from the parish's General Fund, and appropriations from the district attorney and judicial expense fund.

Watershed Maintenance Fund – accounts for the operation and maintenance of the Cotile Lake Recreation Area. Financing is provided by user fees and operating transfers from the parish's General Fund.

Rapides Mental Health Fund – accounts for the activities relating to a three year grant awarded by *The Rapides Foundation to reduce the incidence of risk behaviors among youth and to promote behaviors which result in healthier youth.*

Grant/Rapides Line Fund – accounts for funds received that are related to the dispute over the Grant/Rapides parish boundaries.

T.A.S.C. Grant Fund – accounts for operation of a Truancy Assessment and Service Center (T.A.S.C.) for Rapides Parish to provide for early identification and assessment of truants and provide family service to increase and maintain school attendance. T.A.S.C. targets all schools in Rapides Parish with a K-5 population.

Renaissance Fund – accounts for the maintenance and operation of a juvenile community correction and detention center. Financing is provided by ad valorem taxes and state revenue sharing.

Non Support Fund – accounts for activities relating to the collection of delinquent support payments. Funding is provided by assessments levied by the Ninth Judicial District Court.

Courthouse Parking Fund – accounts for the operation of the courthouse parking facility. Financing is provided by user fees.

Sales Tax and Bond Fund – accounts for sales taxes transferred from the Sales Tax Agency Fund in accordance with the sales tax ordinance approved by voters of Rapides Parish.

Coliseum Office Complex Fund – accounts for the operation and maintenance of the coliseum complex. Financing is provided by monthly rental payments from occupants of the various offices located in the coliseum complex. Funds are appropriated to the Rapides Parish Coliseum Commission for operation and maintenance of the complex.

Drug Court Fines and Bonds Fund – accounts for activities relating to monitoring individuals convicted of various drug offenses and placed on probation within the judicial system. Financing is provided by fees charged the various individuals placed on probation.

Court Reporter Fund – accounts for the fees collected for court reporters' services. The office supplies and expenses of the court reporters are paid from this fund.

Buckeye Recreation District Fund – accounts for the maintenance and operation of the Buckeye Recreation District. Financing is provided by ad valorem taxes.

Senior Citizens Fund – accounts for activities that benefit senior citizens. Financing is provided by ad valorem taxes and state revenue sharing.

Summer Arts Fund – accounts for activities that encourage healthy social development through participation in supervised arts and cultural activities. Financing is provided by grants.

Economic Development Fund – accounts for activities relating to economic development in the parish. Financing is provided by grants from local businesses.

Health Unit Fund – accounts for the operations and maintenance of the parish health unit. Financing is provided by ad valorem taxes.

Motor Vehicle Fund – accounts for activities relating to the operation of the local motor vehicle field office to the extent these activities are not fully funded by the State. Financing is provided by a service and/or transaction fee in an amount not to exceed two dollars per service and/or transaction, except for procurement and/or renewal of motor registration license, at the local field office.

Public Safety Fund – accounts for activities relating to improving the public safety of residents of the parish. Financing is provided by contributions from local businesses and interested individuals.

911 Communications District Fund – accounts for the operation and maintenance of the Rapides Parish District created by Louisiana Revised Statute 33:9101 et seq. Financing is provided by service fees charged to telephone users in the parish.

Juvenile Expense Fund – accounts for the operation of the juvenile justice system of the district court. Financing is provided by fees and charges assessed against juvenile offenders.

Federal Funds

Louisiana Jobs Employment Training Fund (LAJET) – accounts for the entitlement payments (State Administrative Matching Grants for Food Stamp Programs) received from the United States Department of Agriculture (CFDA No. 10.561) through the Louisiana Department of Social Services. The funds are used to provide job search training, independent individual job contracts, and follow-up support service interviews for food stamp mandatory work registrants.

Workforce Investment Act Funds (WIA) – accounts for grants from the United States Department of Labor – Employment and Training Administration (CFDA No. 17.255) through the Louisiana Department of Labor. The program provides funding for the revitalization of the workforce investment system to provide workers with the information, advice, job search assistance, and training they need to get and retain good jobs and provides employers with skilled workers.

Job Training Partnership Act Funds (JTPA) – accounts for close-out of grants from the United States Department of Labor (CFDA Nos. 17.246 and 17.250) through the Louisiana Department of Labor and the Louisiana Department of Education.

School-To-Work – accounts for grants from the United States Department of Education (CFDA No. 84.278) through the Louisiana Department of Education. The funds are used to assist states and localities to help participants obtain jobs and achieve self sufficiency.

Welfare-To-Work – accounts for grants from the United States Department of Labor (CFDA No. 17.253) through the Louisiana Department of Labor. The funds are used to assist states and localities to help move hard-to-employ welfare recipients into lasting unsubsidized jobs and achieve self sufficiency.

Find Work Fund – accounts for the activities relating to a contract between the Rapides Parish Office of Economic and Workforce Development and the Louisiana Department of Labor (CFDA No. 93.558) to provide training programs for eligible residents of the parish.

Youthbuild Fund – accounts for the activities relating to a contract with Louisiana Department of Housing and Urban Development (CFDA No. 14.243) to give disadvantaged young adults participating in the program meaningful on-site training experiences constructing or rehabilitating housing as a community service.

Drug Court Grant Fund – accounts for grants from the United States Department of Justice (CFDA No. 16.585) which is intended to assist the parish in the establishment and development of drug courts.

Emergency (Homeless) Shelter Grant Fund – accounts for grants from the Department of Housing and Urban Development (CFDA No. 14.231) through the Louisiana Department of Social Services whose objective is to provide for homeless prevention activities for needy families.

Teen Drug Court Grant Fund – accounts for grants (Juvenile Accountability Incentive Block Grants) from the United States Department of Justice (CFDA No. 16.523) through the Louisiana Commission on Law Enforcement which is intended to provide states and units of local government with funds to promote greater accountability in the juvenile justice system.

Juvenile Truancy Grant Fund – accounts for grants (Title V - Delinquency Prevention Programs) from the United States Department of Justice (CFDA No. 16.548) through the Louisiana Commission on Law Enforcement which is intended to increase the capacity of state and local government to support the development of more effective prevention programs to improve the juvenile justice system.

Court Delay Docket Fund – accounts for grants (Bryne Formula Grant Program) from the United States Department of Justice (CFDA No. 16.579) through the Louisiana Commission on Law Enforcement which is intended to assist in the reduction and prevention of illegal drug activity, crime, and violence and to improve the functioning of the criminal justice system.

National Forest Title III – accounts for the 15% set-aside of funds received from the Forest Service (CFDA No. 10.665), made in accordance with the Secure Rural Schools & Community Self-Determination Act of 2000, Public Law 106-193. Authorized use of funds include: (1) search, rescue and emergency services; (2) community service work camps; (3) easement purchases; (4) forest related educational opportunities; (5) fire prevention and parish planning; and (6) community forestry.

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**RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002**

| | Public Works Funds | Fire Protection Districts Maintenance Funds | Criminal Court Fund | Watershed Maintenance Fund | Rapides Mental Health Fund |
|---|----------------------------|---|---------------------------|----------------------------------|-------------------------------------|
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 2,391,593 | \$ 4,302,630 | \$ 5,359 | \$ 2,659 | \$ 27,631 |
| Receivables | 4,065,768 | 4,523,050 | 61,753 | | |
| Due from other funds | | 660 | | | |
| Prepaid expense | | | | | |
| <u>TOTAL ASSETS</u> | <u>\$ 6,457,361</u> | <u>\$ 8,826,340</u> | <u>\$ 67,112</u> | <u>\$ 2,659</u> | <u>\$ 27,631</u> |
| LIABILITIES AND FUND EQUITY | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 189,617 | \$ 231,649 | \$ 22,500 | \$ 3,952 | \$ 1,750 |
| Due to taxing bodies and others | | | | | |
| Due to other funds | 17,769 | 28,144 | 17,868 | 800 | 51 |
| Deferred revenues | | | | | 25,830 |
| Total Liabilities | 207,386 | 259,793 | 40,368 | 4,752 | 27,631 |
| Fund Equity | | | | | |
| Fund balances (deficit) | | | | | |
| Unreserved/undesignated | 6,249,975 | 8,566,547 | 26,744 | (2,093) | |
| <u>TOTAL LIABILITIES AND FUND EQUITY</u> | <u>\$ 6,457,361</u> | <u>\$ 8,826,340</u> | <u>\$ 67,112</u> | <u>\$ 2,659</u> | <u>\$ 27,631</u> |

See independent auditor's report.

EXHIBIT D-1
(Continued)

| Grant/ Rapides Line Fund | T.A.S.C Grant Fund | Renaissance Fund | Non Support Fund | Courthouse Parking Fund | Sales Tax and Bond Fund | Coliseum Office Complex Fund | Drug Court Fines and Bonds Fund |
|-----------------------------------|--------------------------|-----------------------|---------------------|-------------------------------|-------------------------------|---------------------------------------|--|
| \$ 2,874 184,935 82,179 | \$ (12,453) 16,118 | \$ 109,344 830,372 | \$ 6,923 | \$ 61,046 | \$ 174,528 | \$ 13,148 | \$ 61,375 |
| <u>\$ 269,988</u> | <u>\$ 3,665</u> | <u>\$ 939,716</u> | <u>\$ 6,923</u> | <u>\$ 61,046</u> | <u>\$ 174,528</u> | <u>\$ 13,148</u> | <u>\$ 61,375</u> |
| \$ 269,988 | \$ 3,625 40 | \$ 26,007 913,709 | \$ 991 1,021 | \$ 50 25 | \$ | \$ | \$ 550 |
| <u>269,988</u> | <u>3,665</u> | <u>939,716</u> | <u>2,012</u> | <u>75</u> | <u>-</u> | <u>-</u> | <u>550</u> |
| | | | <u>4,911</u> | <u>60,971</u> | <u>174,528</u> | <u>13,148</u> | <u>60,825</u> |
| <u>\$ 269,988</u> | <u>\$ 3,665</u> | <u>\$ 939,716</u> | <u>\$ 6,923</u> | <u>\$ 61,046</u> | <u>\$ 174,528</u> | <u>\$ 13,148</u> | <u>\$ 61,375</u> |

**RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002**

| | Court Reporter Fund | Buckeye Recreation District Fund | Senior Citizens Fund | Summer Arts Fund | Economic Development Fund |
|---|---------------------------|--|----------------------------|------------------------|---------------------------------|
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 12,206 | \$ 17,025 | \$ 43,071 | \$ | \$ |
| Receivables | | 38,211 | 423,264 | | |
| Due from other funds | | | | | |
| Prepaid expense | | | | | |
| <u>TOTAL ASSETS</u> | <u>\$ 12,206</u> | <u>\$ 55,236</u> | <u>\$ 466,335</u> | <u>\$ -</u> | <u>\$ -</u> |
| LIABILITIES AND FUND EQUITY | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ | \$ 1,325 | \$ 13,262 | \$ | \$ |
| Due to taxing bodies and others | | | 453,073 | | |
| Due to other funds | 6 | | | | |
| Deferred revenues | | | | | |
| Total Liabilities | 6 | 1,325 | 466,335 | - | - |
| Fund Equity | | | | | |
| Fund balances (deficit) | | | | | |
| Unreserved/undesignated | 12,200 | 53,911 | | | |
| <u>TOTAL LIABILITIES AND FUND EQUITY</u> | <u>\$ 12,206</u> | <u>\$ 55,236</u> | <u>\$ 466,335</u> | <u>\$ -</u> | <u>\$ -</u> |

See independent auditor's report.

EXHIBIT D-1
(Concluded)

| Health Unit Fund | Motor Vehicle Fund | Public Safety Fund | 911 Communications District Fund | Juvenile Expense Fund | Federal Funds | Total |
|------------------------|--------------------------|--------------------------|--|-----------------------------|-------------------|----------------------|
| \$ 276,955 | \$ 37,156 | \$ 2,233 | \$ 1,653,793 | \$ 59,544 | \$ 132,163 | \$ 9,206,275 |
| 404,844 | 10,776 | | 159,411 | | 190,554 | 11,083,584 |
| | | | | 275 | | 83,114 |
| | | | | | 1,079 | 1,079 |
| <u>\$ 681,799</u> | <u>\$ 47,932</u> | <u>\$ 2,233</u> | <u>\$ 1,813,204</u> | <u>\$ 59,819</u> | <u>\$ 323,796</u> | <u>\$ 20,374,052</u> |
| | | | | | | |
| \$ 14,168 | \$ 18 | \$ 293 | \$ 479,358 | \$ 1,015 | \$ 80,294 | \$ 1,340,412 |
| | | | 5,359 | 656 | 75,677 | 1,366,782 |
| | | | | 42,901 | 128,916 | 147,416 |
| <u>14,168</u> | <u>18</u> | <u>293</u> | <u>484,717</u> | <u>44,572</u> | <u>284,887</u> | <u>3,052,257</u> |
| | | | | | | |
| <u>667,631</u> | <u>47,914</u> | <u>1,940</u> | <u>1,328,487</u> | <u>15,247</u> | <u>38,909</u> | <u>17,321,795</u> |
| <u>\$ 681,799</u> | <u>\$ 47,932</u> | <u>\$ 2,233</u> | <u>\$ 1,813,204</u> | <u>\$ 59,819</u> | <u>\$ 323,796</u> | <u>\$ 20,374,052</u> |

**RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002**

| | Public Works Funds | Fire Protection Districts Maintenance Funds | Criminal Court Fund | Watershed Maintenance Fund | Rapides Mental Health Fund |
|---|--------------------------|---|---------------------------|----------------------------------|-------------------------------------|
| REVENUES | | | | | |
| Taxes | | | | | |
| Ad valorem | \$ 3,262,604 | \$ 4,521,842 | \$ | \$ | \$ |
| Sales and use | 1,747,950 | | | | |
| Intergovernmental revenues | | | | | |
| Federal funds | 328,600 | 46,128 | | | |
| State funds | 1,531,766 | 330,786 | | | |
| Local funds | | 6,700 | 8,280 | | 124,170 |
| Fees, charges, and commissions for services | | | | 108,900 | |
| Fines and forfeitures | | | 854,501 | | |
| Interest earned | 73,044 | 130,267 | 449 | 355 | |
| Miscellaneous | 25,911 | 52,589 | 18,722 | | 1,309 |
| Total Revenues | <u>6,069,875</u> | <u>5,088,312</u> | <u>881,952</u> | <u>109,255</u> | <u>125,479</u> |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General government | | | | | |
| Judicial | | | 1,621,434 | | |
| Finance and administrative | 6,862 | 90,469 | | | |
| Other | 102,034 | 141,009 | | | |
| Public safety | | 2,919,631 | | | |
| Public works | 5,481,138 | | | | |
| Health and welfare | | | | | 121,336 |
| Culture and recreation | | | | 129,981 | |
| Economic development and assistance | | | | | |
| Capital outlay | 409,382 | 605,474 | 15,038 | | 4,143 |
| Debt service | 608,010 | 320,180 | | | |
| Total Expenditures | <u>6,607,426</u> | <u>4,076,763</u> | <u>1,636,472</u> | <u>129,981</u> | <u>125,479</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 362,449 | 1,011,549 | (754,520) | (20,726) | - |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in | | | 768,000 | 19,900 | |
| Operating transfers out | (24,130) | | | (1,506) | |
| Total Other Financing Sources (Uses) | <u>(24,130)</u> | <u>-</u> | <u>768,000</u> | <u>18,394</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | 338,319 | 1,011,549 | 13,480 | (2,332) | - |
| FUND BALANCES, BEGINNING OF YEAR | <u>5,911,656</u> | <u>7,554,998</u> | <u>13,264</u> | <u>239</u> | |
| FUND BALANCES, END OF YEAR | <u>\$ 6,249,975</u> | <u>\$ 8,566,547</u> | <u>\$ 26,744</u> | <u>\$ (2,093)</u> | <u>\$ -</u> |

See independent auditor's report.

EXHIBIT D-2
(Continued)

| Grant/ Rapides Line Fund | T.A.S.C Grant Fund | Renaissance Fund | Non Support Fund | Courthouse Parking Fund | Sales Tax and Bond Fund | Coliseum Office Complex Fund | Drug Court Fines and Bonds Fund |
|-----------------------------------|--------------------------|--------------------------|---------------------|-------------------------------|-------------------------------|---------------------------------------|--|
| \$ | \$ | \$ 839,828 | \$ | \$ | \$ 1,588,451 | \$ | \$ |
| 511,612 | 32,915 | 82,522 | 158,000 | 38,080 | | 91,623 | 51,547 |
| 164 | | 10,481 | 84 | 1,013 | 270 | 196 | 1,133 |
| | | | | 4,140 | | | 325 |
| 511,776 | 32,915 | 932,831 | 158,084 | 43,233 | 1,588,721 | 91,819 | 53,005 |
| 684,165 | 32,915 | 614 26,007 906,210 | | 1,806 23,699 | | | 33,740 |
| | | | 151,433 | | | 71,500 | |
| 684,165 | 32,915 | 932,831 | 151,433 | 25,505 | - | 21,638 93,138 | 33,740 |
| (172,389) | - | - | 6,651 | 17,728 | 1,588,721 | (1,319) | 19,265 |
| 172,389 | | | | | (1,583,697) | | |
| 172,389 | - | - | - | - | (1,583,697) | - | - |
| - | - | - | 6,651 | 17,728 | 5,024 | (1,319) | 19,265 |
| | | | (1,740) | 43,243 | 169,504 | 14,467 | 41,560 |
| \$ - | \$ - | \$ - | \$ 4,911 | \$ 60,971 | \$ 174,528 | \$ 13,148 | \$ 60,825 |

**RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002**

| | Court Reporter Fund | Buckeye Recreation District Fund | Senior Citizens Fund | Summer Arts Fund | Economic Development Fund |
|---|---------------------------|--|----------------------------|------------------------|---------------------------------|
| REVENUES | | | | | |
| Taxes | | | | | |
| Ad valorem | \$ | \$ 37,171 | \$ 428,239 | \$ | \$ |
| Sales and use | | | | | |
| Intergovernmental revenues | | | | | |
| Federal funds | | | | | |
| State funds | | 7,169 | 27,630 | | |
| Local funds | | | | | |
| Fees, charges, and commissions for services | 8,987 | | | | |
| Fines and forfeitures | | | | | |
| Interest earned | 157 | 543 | 2,844 | 7 | |
| Miscellaneous | 54 | | | | |
| Total Revenues | <u>9,198</u> | <u>44,883</u> | <u>458,713</u> | <u>7</u> | <u>-</u> |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General government | | | | | |
| Judicial | 5,544 | | | | |
| Finance and administrative | | 1,497 | 296 | | |
| Other | | 1,151 | 13,262 | | |
| Public safety | | | | | |
| Public works | | | | | |
| Health and welfare | | | 445,155 | | |
| Culture and recreation | | 21,584 | | | |
| Economic development and assistance | | | | | |
| Capital outlay | | | | | |
| Debt service | | 9,434 | | | |
| Total Expenditures | <u>5,544</u> | <u>33,666</u> | <u>458,713</u> | <u>-</u> | <u>-</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>3,654</u> | <u>11,217</u> | <u>-</u> | <u>7</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in | | | | | |
| Operating transfers out | | | | (125) | (43) |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>(125)</u> | <u>(43)</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | <u>3,654</u> | <u>11,217</u> | <u>-</u> | <u>(118)</u> | <u>(43)</u> |
| FUND BALANCES, BEGINNING OF YEAR | <u>8,546</u> | <u>42,694</u> | <u>-</u> | <u>118</u> | <u>43</u> |
| FUND BALANCES, END OF YEAR | <u>\$ 12,200</u> | <u>\$ 53,911</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

See independent auditor's report.

EXHIBIT D-2
(Concluded)

| Health Unit Fund | Motor Vehicle Fund | Public Safety Fund | 911 Communications District Fund | Juvenile Expense Fund | Federal Funds | Total |
|---------------------|--------------------------|--------------------------|--|-----------------------------|------------------|---------------|
| \$ 428,242 | \$ | \$ | \$ | \$ | \$ | \$ 9,517,926 |
| | | | | | | 3,336,401 |
| | | | | | 3,223,404 | 3,598,132 |
| | | | | 17,744 | 226,451 | 2,256,983 |
| | | 3,750 | | 4,144 | 18,959 | 835,615 |
| | 161,538 | | 1,199,373 | 21,456 | | 1,681,504 |
| | | | | | | 854,501 |
| 31,881 | 2,339 | 80 | 36,552 | 2,050 | 838 | 294,747 |
| | | | 1,818 | 16,667 | | 121,535 |
| 460,123 | 163,877 | 3,830 | 1,237,743 | 62,061 | 3,469,652 | 22,497,344 |
| | | | | 23,341 | 94,699 | 1,745,018 |
| 564 | | | 12,360 | | | 114,468 |
| 13,262 | | | | | | 1,037,504 |
| | | | 599,542 | 25,800 | | 4,484,923 |
| | 18 | | | | | 5,481,156 |
| 18,492 | | | | | 523,026 | 1,259,442 |
| | | 3,659 | | | 2,500 | 229,224 |
| | | | | | 2,779,548 | 2,779,548 |
| 85,647 | 3,943 | | 1,473,500 | | 77,291 | 2,674,418 |
| 393,933 | 87,434 | | 123,200 | | | 1,563,829 |
| 511,898 | 91,395 | 3,659 | 2,208,602 | 49,141 | 3,477,064 | 21,369,530 |
| (51,775) | 72,482 | 171 | (970,859) | 12,920 | (7,412) | 1,127,814 |
| | | | | 125 | 8,061 | 968,475 |
| (952,869) | (142,259) | | (3,000) | (8,060) | | (2,715,889) |
| (952,869) | (142,259) | - | (3,000) | (7,935) | 8,061 | (1,747,214) |
| | | | | | | |
| (1,004,644) | (69,777) | 171 | (973,859) | 4,985 | 649 | (619,400) |
| 1,672,275 | 117,691 | 1,769 | 2,302,346 | 10,262 | 38,260 | 17,941,195 |
| \$ 667,631 | \$ 47,914 | \$ 1,940 | \$ 1,328,487 | \$ 15,247 | \$ 38,909 | \$ 17,321,795 |

RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
PUBLIC WORKS FUNDS
DECEMBER 31, 2002

| | Road and Bridge Fund | Road District 1A | Road District 2B | Road District 2C |
|---|----------------------------|--------------------------|--------------------------|----------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 177,536 | \$ 255,133 | \$ 80,843 | \$ 383,772 |
| Receivables | <u>740,860</u> | <u>287,693</u> | <u>315,228</u> | <u>690,908</u> |
| <u>TOTAL ASSETS</u> | <u>\$ 918,396</u> | <u>\$ 542,826</u> | <u>\$ 396,071</u> | <u>\$ 1,074,680</u> |
| LIABILITIES AND FUND EQUITY | | | | |
| Liabilities | | | | |
| Accounts payable | \$ 15,540 | \$ 9,093 | \$ 9,704 | \$ 21,322 |
| Due to other funds | <u>17,769</u> | | | |
| Total Liabilities | 33,309 | 9,093 | 9,704 | 21,322 |
| Fund Equity | | | | |
| Fund balances | | | | |
| Unreserved/undesignated | <u>885,087</u> | <u>533,733</u> | <u>386,367</u> | <u>1,053,358</u> |
| <u>TOTAL LIABILITIES AND FUND EQUITY</u> | <u>\$ 918,396</u> | <u>\$ 542,826</u> | <u>\$ 396,071</u> | <u>\$ 1,074,680</u> |

See independent auditor's report.

EXHIBIT D-3

| Road District 3A | Road District 5A | Road District 6A | Road District 7A | Road District 9B | Road District 10A | Road District 36A | Total |
|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|-------------------------|---------------------|
| \$ 383,266 | \$ 256,230 | \$ 394,014 | \$ 104,903 | \$ 86,497 | \$ 96,167 | \$ 173,232 | \$ 2,391,593 |
| <u>258,348</u> | <u>272,116</u> | <u>413,935</u> | <u>122,058</u> | <u>152,565</u> | <u>508,487</u> | <u>303,570</u> | <u>4,065,768</u> |
| <u>\$ 641,614</u> | <u>\$ 528,346</u> | <u>\$ 807,949</u> | <u>\$ 226,961</u> | <u>\$ 239,062</u> | <u>\$ 604,654</u> | <u>\$ 476,802</u> | <u>\$ 6,457,361</u> |
| | | | | | | | |
| \$ 8,127 | \$ 9,414 | \$ 12,302 | \$ 3,681 | \$ 36,536 | \$ 46,053 | \$ 17,845 | \$ 189,617 |
| <u>8,127</u> | <u>9,414</u> | <u>12,302</u> | <u>3,681</u> | <u>36,536</u> | <u>46,053</u> | <u>17,845</u> | <u>17,769</u> |
| | | | | | | | <u>207,386</u> |
| | | | | | | | |
| <u>633,487</u> | <u>518,932</u> | <u>795,647</u> | <u>223,280</u> | <u>202,526</u> | <u>558,601</u> | <u>458,957</u> | <u>6,249,975</u> |
| <u>\$ 641,614</u> | <u>\$ 528,346</u> | <u>\$ 807,949</u> | <u>\$ 226,961</u> | <u>\$ 239,062</u> | <u>\$ 604,654</u> | <u>\$ 476,802</u> | <u>\$ 6,457,361</u> |

RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
PUBLIC WORKS FUNDS
DECEMBER 31, 2002

| | Road and Bridge Fund | Road District 1A | Road District 2B | Road District 2C |
|---|----------------------------|------------------------|------------------------|------------------------|
| REVENUES | | | | |
| Taxes | | | | |
| Ad valorem | \$ | \$ 290,515 | \$ 294,752 | \$ 675,866 |
| Sales and use | 1,747,950 | | | |
| Intergovernmental revenues | | | | |
| Federal funds | 328,600 | | | |
| State funds | 1,223,416 | 19,098 | 71,817 | 64,248 |
| Interest earned | 5,414 | 6,366 | 2,630 | 10,782 |
| Miscellaneous | 20,903 | | 5,000 | |
| Total Revenues | 3,326,283 | 315,979 | 374,199 | 750,696 |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | | | | |
| Finance and administrative | | 756 | 696 | 1,003 |
| Other | | 9,093 | 9,554 | 21,322 |
| Public works | 3,236,605 | 67,575 | 176,905 | 411,300 |
| Capital outlay | 409,382 | | | |
| Debt service | 42,382 | 22,497 | 162,750 | 71,100 |
| Total Expenditures | 3,688,369 | 99,921 | 349,905 | 504,725 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (362,086) | 216,058 | 24,294 | 245,971 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers out | (24,130) | | | |
| Total Other Financing Sources (Uses) | (24,130) | - | - | - |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | (386,216) | 216,058 | 24,294 | 245,971 |
| FUND BALANCES, BEGINNING OF YEAR | 1,271,303 | 317,675 | 362,073 | 807,387 |
| FUND BALANCES, END OF YEAR | \$ 885,087 | \$ 533,733 | \$ 386,367 | \$ 1,053,358 |

See independent auditor's report.

EXHIBIT D-4

| Road District 3A | Road District 5A | Road District 6A | Road District 7A | Road District 9B | Road District 10A | Road District 36A | Total |
|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|--------------|
| \$ 271,172 | \$ 254,274 | \$ 398,011 | \$ 121,477 | \$ 157,064 | \$ 495,804 | \$ 303,869 | \$ 3,262,604 |
| | | | | | | | 1,747,950 |
| | | | | | | | 328,600 |
| 10,315 | 49,170 | 13,578 | 4,645 | 7,117 | 49,918 | 18,444 | 1,531,766 |
| 7,698 | 6,086 | 9,285 | 3,734 | 3,648 | 8,125 | 9,276 | 73,044 |
| | | | | | 8 | | 25,911 |
| 289,185 | 309,530 | 420,874 | 129,856 | 167,829 | 553,855 | 331,589 | 6,969,875 |
| | | | | | | | |
| 590 | 647 | 531 | 607 | 430 | 1,013 | 589 | 6,862 |
| 8,127 | 8,301 | 12,302 | 3,681 | 4,636 | 15,633 | 9,385 | 102,034 |
| 28,793 | 182,152 | 158,460 | 138,990 | 240,826 | 433,728 | 405,804 | 5,481,138 |
| | | | | | | | 409,382 |
| | | | | 47,750 | 232,758 | 28,773 | 608,010 |
| 37,510 | 191,100 | 171,293 | 143,278 | 293,642 | 683,132 | 444,551 | 6,607,426 |
| | | | | | | | |
| 251,675 | 118,430 | 249,581 | (13,422) | (125,813) | (129,277) | (112,962) | 362,449 |
| | | | | | | | (24,130) |
| - | - | - | - | - | - | - | (24,130) |
| | | | | | | | |
| 251,675 | 118,430 | 249,581 | (13,422) | (125,813) | (129,277) | (112,962) | 338,319 |
| 381,812 | 400,502 | 546,066 | 236,702 | 328,339 | 687,878 | 571,919 | 5,911,656 |
| \$ 633,487 | \$ 518,932 | \$ 795,647 | \$ 223,280 | \$ 202,526 | \$ 558,601 | \$ 458,957 | \$ 6,249,975 |

RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
FIRE PROTECTION DISTRICTS MAINTENANCE FUNDS
DECEMBER 31, 2002

| | Fire District No. 2 | Fire District No. 3 | Fire District No. 4 | Fire District No. 5 |
|---|----------------------------|---------------------------|---------------------------|---------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 2,939,949 | \$ 576,822 | \$ 126,923 | \$ 114,220 |
| Receivables | 2,422,528 | 364,670 | 370,022 | 220,834 |
| Due from other funds | 660 | | | |
| <u>TOTAL ASSETS</u> | <u>\$ 5,363,137</u> | <u>\$ 941,492</u> | <u>\$ 496,945</u> | <u>\$ 335,054</u> |
| LIABILITIES AND FUND EQUITY | | | | |
| Liabilities | | | | |
| Accounts payable | \$ 112,578 | \$ 14,120 | \$ 17,269 | \$ 9,512 |
| Due to other funds | 22,529 | 1,235 | 2,740 | 29 |
| Total Liabilities | 135,107 | 15,355 | 20,009 | 9,541 |
| Fund Equity | | | | |
| Fund balances | | | | |
| Unreserved/undesignated | 5,228,030 | 926,137 | 476,936 | 325,513 |
| <u>TOTAL LIABILITIES AND FUND EQUITY</u> | <u>\$ 5,363,137</u> | <u>\$ 941,492</u> | <u>\$ 496,945</u> | <u>\$ 335,054</u> |

See independent auditor's report.

EXHIBIT D-5

| Fire District No. 6 | Fire District No. 7 | Fire District No. 8 | Fire District No. 9 | Fire District No. 10 | Fire District No. 11 | Fire District No. 14 | Total |
|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|----------------------------|----------------------------|---------------------|
| \$ 82,466 | \$ 169,108 | \$ 16,563 | \$ 140,361 | \$ 97,246 | \$ 32,627 | \$ 6,345 | \$ 4,302,630 |
| 142,119 | 288,133 | 94,905 | 54,652 | 254,098 | 275,596 | 35,493 | 4,523,050 |
| | | | | | | | 660 |
| <u>\$ 224,585</u> | <u>\$ 457,241</u> | <u>\$ 111,468</u> | <u>\$ 195,013</u> | <u>\$ 351,344</u> | <u>\$ 308,223</u> | <u>\$ 41,838</u> | <u>\$ 8,826,340</u> |
| \$ 20,069 | \$ 14,472 | \$ 8,176 | \$ 2,012 | \$ 20,162 | \$ 11,639 | \$ 1,640 | \$ 231,649 |
| | 873 | 2 | | | 76 | 660 | 28,144 |
| <u>20,069</u> | <u>15,345</u> | <u>8,178</u> | <u>2,012</u> | <u>20,162</u> | <u>11,715</u> | <u>2,300</u> | <u>259,793</u> |
| <u>204,516</u> | <u>441,896</u> | <u>103,290</u> | <u>193,001</u> | <u>331,182</u> | <u>296,508</u> | <u>39,538</u> | <u>8,566,547</u> |
| <u>\$ 224,585</u> | <u>\$ 457,241</u> | <u>\$ 111,468</u> | <u>\$ 195,013</u> | <u>\$ 351,344</u> | <u>\$ 308,223</u> | <u>\$ 41,838</u> | <u>\$ 8,826,340</u> |

RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FIRE PROTECTION DISTRICTS MAINTENANCE FUNDS
DECEMBER 31, 2002

| | Fire District No. 2 | Fire District No. 3 | Fire District No. 4 | Fire District No. 5 |
|--|---------------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | |
| Taxes - ad valorem | \$ 2,474,932 | \$ 358,411 | \$ 355,628 | \$ 219,580 |
| Intergovernmental revenues | | | | |
| Federal funds | 4,955 | | | |
| State funds | 120,013 | 27,144 | 50,825 | 30,204 |
| Local funds | | | | |
| Interest earned | 79,481 | 16,212 | 7,697 | 4,532 |
| Miscellaneous | 13,363 | - | 18,039 | 467 |
| Total Revenues | <u>2,692,744</u> | <u>401,767</u> | <u>432,189</u> | <u>254,783</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | | | | |
| Finance and administrative | 39,509 | 4,026 | 12,965 | 6,742 |
| Other | 77,088 | 11,102 | 11,548 | 7,168 |
| Public safety | 1,850,118 | 241,015 | 294,807 | 69,577 |
| Capital outlay | 14,833 | 36,154 | 29,642 | 26,361 |
| Debt service | | | | 78,490 |
| Total Expenditures | <u>1,981,548</u> | <u>292,297</u> | <u>348,962</u> | <u>188,338</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 711,196 | 109,470 | 83,227 | 66,445 |
| FUND BALANCES, BEGINNING OF YEAR | <u>4,516,834</u> | <u>816,667</u> | <u>393,709</u> | <u>259,068</u> |
| <u>FUND BALANCES, END OF YEAR</u> | <u>\$ 5,228,030</u> | <u>\$ 926,137</u> | <u>\$ 476,936</u> | <u>\$ 325,513</u> |

See independent auditor's report.

EXHIBIT D-6

| Fire District No. 6 | Fire District No. 7 | Fire District No. 8 | Fire District No. 9 | Fire District No. 10 | Fire District No. 11 | Fire District No. 14 | Total |
|------------------------|------------------------|------------------------|------------------------|-------------------------|-------------------------|-------------------------|--------------|
| \$ 134,672 | \$ 292,949 | \$ 81,006 | \$ 50,465 | \$ 245,942 | \$ 275,638 | \$ 32,619 | \$ 4,521,842 |
| | | | | | 21,438 | 19,735 | 46,128 |
| 30,618 | 33,211 | 13,510 | 9,498 | 5,865 | 6,597 | 3,301 | 330,786 |
| | | 2,500 | | | 4,200 | | 6,700 |
| 2,002 | 4,299 | 860 | 3,056 | 7,964 | 3,634 | 530 | 130,267 |
| - | 9,886 | 8,518 | - | 2,311 | 5 | - | 52,589 |
| 167,292 | 340,345 | 106,394 | 63,019 | 262,082 | 311,512 | 56,185 | 5,088,312 |
| 5,129 | 7,610 | 4,200 | 1,217 | 3,327 | 3,626 | 2,118 | 90,469 |
| 4,278 | 8,372 | 2,707 | 1,639 | 7,602 | 8,428 | 1,077 | 141,009 |
| 44,260 | 150,916 | 59,699 | 14,388 | 44,015 | 131,616 | 19,220 | 2,919,631 |
| 128,151 | 7,467 | 17,900 | 29,404 | 231,621 | 50,499 | 33,442 | 605,474 |
| | 57,860 | 19,688 | | 65,736 | 98,406 | | 320,180 |
| 181,818 | 232,225 | 104,194 | 46,648 | 352,301 | 292,575 | 55,857 | 4,076,763 |
| (14,526) | 108,120 | 2,200 | 16,371 | (90,219) | 18,937 | 328 | 1,011,549 |
| 219,042 | 333,776 | 101,090 | 176,630 | 421,401 | 277,571 | 39,210 | 7,554,998 |
| \$ 204,516 | \$ 441,896 | \$ 103,290 | \$ 193,001 | \$ 331,182 | \$ 296,508 | \$ 39,538 | \$ 8,566,547 |

RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
FEDERAL FUNDS
DECEMBER 31, 2002

| | Louisiana Jobs Employment Training | Workforce Investment Act | JTPA Close-Out | School - To - Work | Welfare - To - Work | Find Work |
|---|---|--------------------------------|------------------------|-------------------------|------------------------|----------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 62,199 | \$ (1,705) | \$ 4,486 | \$ 55,000 | \$ 660 | \$ (2,369) |
| Receivables | 3,709 | 55,369 | | | 5,738 | 2,929 |
| Prepaid expense | 1,079 | | | | | |
| <u>TOTAL ASSETS</u> | <u>66,987</u> | <u>53,664</u> | <u>4,486</u> | <u>55,000</u> | <u>6,398</u> | <u>560</u> |
| LIABILITIES AND FUND EQUITY | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | 444 | 43,765 | 4,486 | - | 6,048 | 521 |
| Due to other funds | 18,546 | 855 | | 55,000 | 350 | 39 |
| Deferred revenues | 9,737 | 9,044 | - | - | - | - |
| Total Liabilities | 28,727 | 53,664 | 4,486 | 55,000 | 6,398 | 560 |
| Fund Equity | | | | | | |
| Fund balances | | | | | | |
| Unreserved/undesignated | 38,260 | - | - | - | - | - |
| <u>TOTAL LIABILITIES AND FUND EQUITY</u> | <u>\$ 66,987</u> | <u>\$ 53,664</u> | <u>\$ 4,486</u> | <u>\$ 55,000</u> | <u>\$ 6,398</u> | <u>\$ 560</u> |

See independent auditor's report.

EXHIBIT D-7

| <u>Youthbuild</u> | <u>Drug Court Grant</u> | <u>Emergency Homeless Shelter Grant</u> | <u>Teen Drug Court Grant</u> | <u>Juvenile Truancy Grant</u> | <u>Court Delayed Docket</u> | <u>National Forest Title III</u> | <u>Total</u> |
|-------------------|-----------------------------|---|--------------------------------------|-----------------------------------|-------------------------------------|--|--------------------------------|
| \$ 4,283 | \$ (4,628) 38,952 | \$ 2,739 | \$ (12,588) 14,203 | \$ (9,487) 9,886 | \$ (8,060) 12,404 | \$ 44,372 44,625 | \$ 132,163 190,554 1,079 |
| <u>4,283</u> | <u>34,324</u> | <u>2,739</u> | <u>1,615</u> | <u>399</u> | <u>4,344</u> | <u>88,997</u> | <u>323,796</u> |
| 3,574 | 16,925 | 2,375 | 1,615 | | 541 | | 80,294 |
| 150 | 177 | | | | 560 | | 75,677 |
| <u>559</u> | <u>17,222</u> | <u>364</u> | | <u>399</u> | <u>3,243</u> | <u>88,348</u> | <u>128,916</u> |
| 4,283 | 34,324 | 2,739 | 1,615 | 399 | 4,344 | 88,348 | 284,887 |
| - | - | - | - | - | - | 649 | 38,909 |
| <u>\$ 4,283</u> | <u>\$ 34,324</u> | <u>\$ 2,739</u> | <u>\$ 1,615</u> | <u>\$ 399</u> | <u>\$ 4,344</u> | <u>\$ 88,997</u> | <u>\$ 323,796</u> |

RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FEDERAL FUNDS
DECEMBER 31, 2002

| | Louisiana Jobs Employment Training | Workforce Investment Act | JTPA Close-Out | School - To - Work | Welfare - To - Work | Find Work |
|---|---|--------------------------------|-------------------|-----------------------|------------------------|---------------|
| REVENUES | | | | | | |
| Intergovernmental revenues | | | | | | |
| Federal funds | \$ 102,385 | \$ 1,882,192 | \$ | \$ 164,809 | \$ 286,307 | \$ 39,335 |
| State funds | | | | | | |
| Local funds | | | | | | |
| Interest earned | | | | | | |
| Total Revenues | <u>102,385</u> | <u>1,882,192</u> | <u>-</u> | <u>164,809</u> | <u>286,307</u> | <u>39,335</u> |
| EXPENDITURES | | | | | | |
| Current | | | | | | |
| General government | | | | | | |
| Judicial | | | | | | |
| Health and welfare | | | | | | |
| Culture and recreation | | | | | | |
| Economic development and assistance | 102,385 | 1,875,640 | | 164,809 | 266,053 | 39,335 |
| Capital outlay | | <u>6,552</u> | | | <u>20,254</u> | |
| Total Expenditures | <u>102,385</u> | <u>1,882,192</u> | <u>-</u> | <u>164,809</u> | <u>286,307</u> | <u>39,335</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | - | - | - | - | - | - |
| OTHER FINANCING SOURCES | | | | | | |
| Operating transfers in | | | | | | |
| EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES | - | - | - | - | - | - |
| FUND BALANCES, BEGINNING OF YEAR | <u>38,260</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES, END OF YEAR | <u>\$ 38,260</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

See independent auditor's report.

EXHIBIT D-8

| <u>Youthbuild</u> | <u>Drug Court Grant</u> | <u>Emergency (Homeless) Shelter Grant</u> | <u>Teen Drug Court Grant</u> | <u>Juvenile Truancy Grant</u> | <u>Court Delayed Docket</u> | <u>National Forest Title III</u> | <u>Total</u> |
|-------------------|-----------------------------|---|--------------------------------------|-----------------------------------|-------------------------------------|--|--------------|
| \$ 335,845 | \$ 155,843 226,451 | \$ 37,918 | \$ 136,861 | \$ 49,165 | \$ 30,244 | \$ 2,500 | \$ 3,223,404 |
| | | | | 8,087 | 10,872 | | 226,451 |
| | 177 | | 12 | | | 649 | 18,959 |
| 335,845 | 382,471 | 37,918 | 136,873 | 57,252 | 41,116 | 3,149 | 838 |
| | | | | | | | 3,469,652 |
| | | | | 57,252 | 37,447 | | 94,699 |
| | 382,471 | 37,918 | 102,637 | | | | 523,026 |
| | | | | | | 2,500 | 2,500 |
| 331,326 | | | | | | | 2,779,548 |
| 4,519 | | | 42,297 | | 3,669 | | 77,291 |
| 335,845 | 382,471 | 37,918 | 144,934 | 57,252 | 41,116 | 2,500 | 3,477,064 |
| - | - | - | (8,061) | - | - | 649 | (7,412) |
| | | | 8,061 | - | | - | 8,061 |
| - | - | - | - | - | - | 649 | 649 |
| - | - | - | - | - | - | - | 38,260 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 649 | \$ 38,909 |

DEBT SERVICE FUNDS

Debt Service funds are used to accumulate and account for resources for payment of principal and interest on certificates of indebtedness, sales tax bonds, and general obligation bonds as they mature.

**RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
DECEMBER 31, 2002**

EXHIBIT E-1

| | <u>Sales Tax and Bond Sinking Fund</u> | <u>Sales Tax Reserve Fund</u> | <u>Total</u> |
|---|--|---------------------------------------|--------------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 3,381 | \$ 172,730 | \$ 176,111 |
| <u>TOTAL ASSETS</u> | <u>\$ 3,381</u> | <u>\$ 172,730</u> | <u>\$ 176,111</u> |
| LIABILITIES AND FUND EQUITY | | | |
| Liabilities | | | |
| Accounts payable | \$ | \$ | \$ - |
| Fund Equity | | | |
| Fund balances - reserved for debt service | <u>3,381</u> | <u>172,730</u> | <u>176,111</u> |
| <u>TOTAL LIABILITIES AND FUND EQUITY</u> | <u>\$ 3,381</u> | <u>\$ 172,730</u> | <u>\$ 176,111</u> |

See independent auditor's report.

RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
DECEMBER 31, 2002

EXHIBIT E-2

| | Sales Tax and Bond Sinking Fund | Sales Tax Reserve Fund | Total |
|---|--|------------------------------|-------------------|
| REVENUES | | | |
| Interest earned | \$ 529 | \$ 4,047 | \$ 4,576 |
| EXPENDITURES | | | |
| Debt service | <u>147,450</u> | | <u>147,450</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (146,921) | \$ 4,047 | (142,874) |
| OTHER FINANCING SOURCES | | | |
| Operating transfers in | <u>146,359</u> | | <u>146,359</u> |
| EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES | (562) | 4,047 | 3,485 |
| FUND BALANCES, BEGINNING OF YEAR | <u>3,943</u> | <u>168,683</u> | <u>172,626</u> |
| <u>FUND BALANCES, END OF YEAR</u> | <u>\$ 3,381</u> | <u>\$ 172,730</u> | <u>\$ 176,111</u> |

See independent auditor's report.

CAPITAL PROJECTS FUNDS

Capital Projects Funds account for the acquisition or construction of major capital additions.

Capital Improvement Fund - accounts for state and federal grants used for various public works projects.

Health Unit Construction Fund - accounts for the construction of the new Health Unit and Motor Vehicle office. Financing is provided primarily by bond proceeds from sales tax revenue bonds.

LSUA Technology Fund - accounts for the construction of a technology building located on the campus of Louisiana State University at Alexandria. Funding is provided by a Federal grant project.

**RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
DECEMBER 31, 2002**

EXHIBIT F-1

| | <u>Capital Improvement Fund</u> | <u>Health Unit Construction Fund</u> | <u>LSU-A Technology Fund</u> | <u>Total</u> |
|---|---|--|--------------------------------------|--------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ (2,985) | \$ 929,337 | \$ | \$ 926,352 |
| Receivables | <u>4,985</u> | | | <u>4,985</u> |
| <u>TOTAL ASSETS</u> | <u>\$ 2,000</u> | <u>\$ 929,337</u> | <u>\$ -</u> | <u>\$ 931,337</u> |
| LIABILITIES AND FUND EQUITY | | | | |
| Liabilities | | | | |
| Accounts payable | \$ | \$ 470,061 | \$ | \$ 470,061 |
| Fund Equity | | | | |
| Fund balances | | | | |
| Unreserved/Undesignated | <u>2,000</u> | <u>459,276</u> | | <u>461,276</u> |
| <u>TOTAL LIABILITIES AND FUND EQUITY</u> | <u>\$ 2,000</u> | <u>\$ 929,337</u> | <u>\$ -</u> | <u>\$ 931,337</u> |

See independent auditor's report.

**RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
DECEMBER 31, 2002**

EXHIBIT F-2

| | <u>Capital Improvement Fund</u> | <u>Health Unit Construction Fund</u> | <u>LSU-A Technology Fund</u> | <u>Total</u> |
|---|---|--|--------------------------------------|-------------------|
| REVENUES | | | | |
| Intergovernmental revenues | | | | |
| Federal funds | \$ | \$ | \$ | \$ - |
| State funds | 24,305 | | | 24,305 |
| Interest earned | <u>59</u> | <u>20,567</u> | | <u>20,626</u> |
| Total Revenues | 24,364 | 20,567 | - | 44,931 |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | | | | |
| Finance and administrative | 174 | | | 174 |
| Public works | 24,305 | | | 24,305 |
| Capital outlay | | <u>4,160,004</u> | | <u>4,160,004</u> |
| Total Expenditures | <u>24,479</u> | <u>4,160,004</u> | - | <u>4,184,483</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (115) | (4,139,437) | - | (4,139,552) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | 1,095,128 | | 1,095,128 |
| Bond issuance costs | | <u>(8,338)</u> | - | <u>(8,338)</u> |
| Total Other Financing Sources (Uses) | - | <u>1,086,790</u> | - | <u>1,086,790</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | (115) | (3,052,647) | - | (3,052,762) |
| FUND BALANCES, BEGINNING OF YEAR | <u>2,115</u> | <u>3,511,923</u> | - | <u>3,514,038</u> |
| <u>FUND BALANCES, END OF YEAR</u> | <u>\$ 2,000</u> | <u>\$ 459,276</u> | <u>\$ -</u> | <u>\$ 461,276</u> |

See independent auditor's report.

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds.

Sales Tax Fund - accounts for the collection and distribution of various sales and use taxes dedicated to the Rapides Parish Police Jury, Rapides Parish School Board, and various municipalities within Rapides Parish.

Protested Sales Tax Fund - accounts for sales taxes held separately until resolution of taxpayer protests. Upon resolution of the protests, funds are either transferred to the Sales Tax Agency Fund or refunded to the taxpayers.

Hotel-Motel Tax Fund - accounts for the collection of a two percent tax levied on all revenues received from the occupancy of hotel and motel rooms located within Rapides Parish and the distribution of the proceeds to the Alexandria-Pineville-Rapides Convention Commission for the promotion of tourism in Rapides Parish.

**RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING BALANCE SHEET
AGENCY FUNDS
DECEMBER 31, 2002**

EXHIBIT G-1

| | <u>Sales Tax</u> | <u>Protested Sales Tax</u> | <u>Hotel- Motel Tax</u> | <u>Total</u> |
|---------------------------------|----------------------------|------------------------------------|---------------------------------|----------------------------|
| ASSETS | | | | |
| Cash and equivalents | \$ 13,357 | \$ 1,431,415 | \$ 1,109 | \$ 1,445,881 |
| Receivables | <u>6,965,834</u> | <u>759</u> | | <u>6,966,593</u> |
| <u>TOTAL ASSETS</u> | <u>\$ 6,979,191</u> | <u>\$ 1,432,174</u> | <u>\$ 1,109</u> | <u>\$ 8,412,474</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 14,929 | \$ | \$ | \$ 14,929 |
| Due to taxing bodies and others | 6,957,308 | 1,432,174 | 1,109 | 8,390,591 |
| Due to other funds | <u>6,954</u> | | | <u>6,954</u> |
| <u>TOTAL LIABILITIES</u> | <u>\$ 6,979,191</u> | <u>\$ 1,432,174</u> | <u>\$ 1,109</u> | <u>\$ 8,412,474</u> |

See independent auditor's report.

**RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
DECEMBER 31, 2002**

EXHIBIT G-2

| | | Balance January 1, 2002 | Additions | Deductions | Balance December 31, 2002 |
|---|--------------------|----------------------------|-----------------------------|-----------------------------|------------------------------|
| <u>SALES TAX</u> | | | | | |
| | ASSETS | | | | |
| Cash and equivalents | | \$ 387 | \$ 59,556,880 | \$ 59,543,910 | \$ 13,357 |
| Receivables | | 6,530,983 | 6,965,834 | 6,530,983 | 6,965,834 |
| <u>TOTAL ASSETS</u> | | <u>\$ 6,531,370</u> | <u>\$ 66,522,714</u> | <u>\$ 66,074,893</u> | <u>\$ 6,979,191</u> |
| | LIABILITIES | | | | |
| Accounts payable | | \$ 19,109 | \$ 14,929 | \$ 19,109 | \$ 14,929 |
| Due to taxing bodies and others | | 6,506,837 | 66,500,831 | 66,050,360 | 6,957,308 |
| Due to other funds | | 5,424 | 6,954 | 5,424 | 6,954 |
| <u>TOTAL LIABILITIES</u> | | <u>\$ 6,531,370</u> | <u>\$ 66,522,714</u> | <u>\$ 66,074,893</u> | <u>\$ 6,979,191</u> |
| <u>PROTESTED SALES TAX</u> | | | | | |
| | ASSETS | | | | |
| Cash and equivalents | | \$ 1,540,098 | \$ 54,974 | \$ 163,657 | \$ 1,431,415 |
| Receivables | | 8,907 | 759 | 8,907 | 759 |
| <u>TOTAL ASSETS</u> | | <u>\$ 1,549,005</u> | <u>\$ 55,733</u> | <u>\$ 172,564</u> | <u>\$ 1,432,174</u> |
| | LIABILITIES | | | | |
| Due to taxing bodies and others | | \$ 1,549,005 | \$ 55,733 | \$ 172,564 | \$ 1,432,174 |
| <u>TOTAL LIABILITIES</u> | | <u>\$ 1,549,005</u> | <u>\$ 55,733</u> | <u>\$ 172,564</u> | <u>\$ 1,432,174</u> |
| <u>HOTEL-MOTEL TAX</u> | | | | | |
| | ASSETS | | | | |
| Cash and equivalents | | \$ 865 | \$ 581,504 | \$ 581,260 | \$ 1,109 |
| <u>TOTAL ASSETS</u> | | <u>\$ 865</u> | <u>\$ 581,504</u> | <u>\$ 581,260</u> | <u>\$ 1,109</u> |
| | LIABILITIES | | | | |
| Due to taxing bodies and others | | \$ 865 | \$ 581,504 | \$ 581,260 | \$ 1,109 |
| <u>TOTAL LIABILITIES</u> | | <u>\$ 865</u> | <u>\$ 581,504</u> | <u>\$ 581,260</u> | <u>\$ 1,109</u> |
| <u>TOTALS - ALL AGENCY FUNDS</u> | | | | | |
| | ASSETS | | | | |
| Cash and equivalents | | \$ 1,541,350 | \$ 60,193,358 | \$ 60,288,827 | \$ 1,445,881 |
| Receivables | | 6,539,890 | 6,966,593 | 6,539,890 | 6,966,593 |
| <u>TOTAL ASSETS</u> | | <u>\$ 8,081,240</u> | <u>\$ 67,159,951</u> | <u>\$ 66,828,717</u> | <u>\$ 8,412,474</u> |
| | LIABILITIES | | | | |
| Accounts payable | | \$ 19,109 | \$ 14,929 | \$ 19,109 | \$ 14,929 |
| Due to taxing bodies and others | | 8,056,707 | 67,138,068 | 66,804,184 | 8,390,591 |
| Due to other funds | | 5,424 | 6,954 | 5,424 | 6,954 |
| <u>TOTAL LIABILITIES</u> | | <u>\$ 8,081,240</u> | <u>\$ 67,159,951</u> | <u>\$ 66,828,717</u> | <u>\$ 8,412,474</u> |

See independent auditor's report.

**RAPIDES PARISH POLICE JURY
ALEXANDRIA, LOUISIANA
COMBINING STATEMENT OF CHANGES IN DUE TO TAXING BODIES AND OTHERS
AGENCY FUNDS
DECEMBER 31, 2002**

EXHIBIT G-3

| | <u>Sales Tax</u> | <u>Protested Sales Tax</u> | <u>Hotel- Motel Tax</u> | <u>Total</u> |
|--|----------------------|------------------------------------|---------------------------------|---------------------|
| DUE TO TAXING BODIES AND OTHERS, BEGINNING OF YEAR | \$ 6,506,837 | \$ 1,549,005 | \$ 865 | \$ 8,056,707 |
| Additions | | | | |
| Sales tax collections | 65,906,753 | 27,065 | 581,260 | 66,515,078 |
| Occupational licenses | 564,650 | | | 564,650 |
| Interest earned | 29,428 | 28,668 | 244 | 58,340 |
| Other | | | | - |
| Total Additions | <u>66,500,831</u> | <u>55,733</u> | <u>581,504</u> | <u>67,138,068</u> |
| Total | 73,007,668 | 1,604,738 | 582,369 | 75,194,775 |
| Reductions | | | | |
| Salaries and related benefits | 531,205 | | | 531,205 |
| Operating expenses | 446,792 | | 7,200 | 453,992 |
| Settled to taxing bodies and others | <u>65,072,363</u> | <u>172,564</u> | <u>574,060</u> | <u>65,818,987</u> |
| Total Reductions | <u>66,050,360</u> | <u>172,564</u> | <u>581,260</u> | <u>66,804,184</u> |
| <u>DUE TO TAXING BODIES AND OTHERS, END OF YEAR</u> | <u>\$ 6,957,308</u> | <u>\$ 1,432,174</u> | <u>\$ 1,109</u> | <u>\$ 8,390,591</u> |

See independent auditor's report.

**RAPIDES PARISH POLICE JURY
DECEMBER 31, 2002**

ADDITIONAL INFORMATION SCHEDULES

SCHEDULE 1

COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the Police Jury has elected the monthly payment method of compensation. Under this method, jurors receive \$1,200 per month for performing the duties of their office.

| <u>Police Juror</u> | <u>Amount</u> |
|-------------------------|-----------------------|
| Richard W. Billings | \$ 14,400 |
| Stephen P. Bordelon | 14,400 |
| Joseph J. Fuller | 14,400 |
| Myron K. Lawson | 6,960 |
| Davron Moreau | 14,400 |
| Richard L. Nunnally | 14,400 |
| Scott Perry, Jr. | 14,400 |
| Ezra L. Reed | 14,400 |
| Donald H. Wilmore | 14,400 |
| Theodore Fountaine, Jr. | <u>7,200</u> |
| <u>TOTAL</u> | <u>\$ 129,360</u> |

See independent auditor's report.

RAPIDES PARISH POLICE JURY
DECEMBER 31, 2002

ADDITIONAL INFORMATION SCHEDULES

SCHEDULE 2

911 COMMUNICATIONS DISTRICT SPECIAL REVENUE FUND

| | |
|---|---------------------|
| Balance, beginning of year | \$ 821,789 |
| Revenues on imposition of wireless service charge (net) | 414,717 |
| Expenditures on Phase I enhancement | <u>-</u> |
| Balance, end of year | <u>\$ 1,236,506</u> |

This schedule is presented in compliance with Act 1029 of the 1999 Session of the Louisiana Legislature which requires the Communications District to submit an annual report to the legislative auditor which includes information on the revenues derived from the authorized service charge and the use of such revenues, including the status on the implementation of wireless E911 service.

In a resolution dated September 19, 1999, the Communications District levied an \$.85 per month emergency telephone service charge on Commercial Mobile Radio Service (CMRS) users who can utilize the service to access the 911 emergency telephone number.

Status

In the spring of 2003, the Communications District expects to begin installation of equipment required for the implementation of Phase I.

See independent auditor's report.

**RAPIDES PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2002**

**SCHEDULE 3
(Continued)**

| Federal Grantor/ Pass-Through Grantor Name Program Name | CFDA Number | Expenditures | Sub-recipients |
|--|----------------|----------------|-----------------------------|
| <u>United States Department of Agriculture</u> | | | |
| Passed through Louisiana Department of Social Services - State Administrative Matching Grants for Food Stamp Program | 10.561 | \$ 102,385 | \$ |
| Passed through Louisiana Department of Treasury - Schools and Roads - Grants to States | 10.665 | <u>276,536</u> | <u> </u> |
| Total United States Department of Agriculture | | 378,921 | - |
| <u>United States Department of Housing and Urban Development</u> | | | |
| Passed through Louisiana Division of Administration - Office of the Governor - Community Development Block Grants - State's Programs | 14.228 | | |
| Passed through Louisiana Department of Social Services - Office of Community Services - Emergency Shelter Grants Program | 14.231 | 37,918 | |
| Direct Program - Opportunities for Youth - Youthbuild Program | 14.243 | <u>335,845</u> | <u> </u> |
| Total United States Department of Housing and Urban Development | | 373,763 | - |
| <u>United States Department of Interior</u> | | | |
| Passed through Louisiana Department of the Treasury - Payment-in-lieu of taxes | 15.226 | 16,303 | |
| <u>United States Department of Justice</u> | | | |
| Passed through Louisiana Commission on Law Enforcement and the Office of Community Service | | | |
| Juvenile Accountability Incentive Block Grants | 16.523 | 132,323 | |
| Title V - Delinquency Prevention Program | 16.548 | 49,165 | |
| Byrne Formula Grant | 16.579 | <u>30,244</u> | <u> </u> |
| Total United States Department of Justice | | 211,732 | - |

See independent auditor's report.

**RAPIDES PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2002**

**SCHEDULE 3
(Concluded)**

| Federal Grantor Pass-Through Grantor Name Program Name | CFDA Number | Expenditures | Sub-recipients |
|--|----------------|---------------------|-------------------|
| <u>United States Department of Labor</u> | | | |
| Passed through Louisiana Department of Labor - Employment and Training | 17.253 | 286,307 | |
| Passed through Louisiana Department of Labor - Workforce Investment Act | | | |
| Adult Programs | 17.258 | 994,096 | |
| Youth Activities | 17.259 | 531,164 | |
| Dislocated Workers | 17.260 | 356,932 | |
| Total United States Department of Labor | | 2,168,499 | - |
| <u>Federal Emergency Management Agency</u> | | | |
| Direct Program - Assistance to Firefighters | 83.554 | 46,128 | |
| Passed through Louisiana Department of Public Safety and Corrections, Public Safety Services - Civil Defense - State and Local Emergency Management Assistance | 83.503 | 37,656 | |
| Disaster Public Assistance | 83.544 | 54,564 | |
| Total Federal Emergency Management Agency | | 138,348 | - |
| <u>United States Department of Education</u> | | | |
| Passed through Louisiana Department of Labor - School -To-Work | 84.278 | 164,809 | 104,987 |
| <u>United States Department of Health and Human Services</u> | | | |
| Passed through State of Louisiana Temporary Assistance for Needy Families - Find Work | 93.558 | 195,178 | |
| Total Expenditures | | <u>\$ 3,647,553</u> | <u>\$ 104,987</u> |

Note to Schedule - the Police Jury follows the modified accrual basis of accounting in preparing this schedule.
This method is consistent with the preparation of the Police Jury's financial statements.

See independent auditor's report.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
AND OMB CIRCULAR A-133**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF PRIMARY GOVERNMENT FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF PRIMARY GOVERNMENT FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Rapides Parish Police Jury
Alexandria, Louisiana

We have audited the primary government financial statements of the Rapides Parish Police Jury, as of and for the year ended December 31, 2002, and have issued our report thereon dated May 20, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Rapides Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provision of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings and questioned costs as Finding 2002-01.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Rapides Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operations that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Police Jury's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as Finding 2002-02.

MARVIN A. JUNEAD, C.P.A.
H. FRED RANDOW, C.P.A.
ERNEST F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.
ROBERT W. DVORAK, C.P.A.
REBECCA B. MORRIS, C.P.A.

MICHAEL A. JUNEAD, C.P.A.
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PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish Police Jury
Alexandria, Louisiana

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions, and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weakness.

This report is intended for the information and use of the Rapides Parish Police Jury, management, federal awarding agencies, pass through entities, and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 20, 2003

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Rapides Parish Police Jury
Alexandria, Louisiana

Compliance

We have audited the compliance of the Rapides Parish Police Jury with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. The Rapides Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Police Jury's management. Our responsibility is to express an opinion on the Police Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Police Jury's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Police Jury's compliance with those requirements.

In our opinion, the Rapides Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002.

MARVIN A. JONEAU, C.P.A.
H. FRED RANDOW, C.P.A.
ERNEST F. SASSER, C.P.A.

ROBERT L. LITTON, C.P.A.
ROBERT W. DYORAK, C.P.A.
REBECCA D. MORRIS, C.P.A.

MICHAEL A. JONEAU, C.P.A.
JAMES N. BALLARD, C.P.A.
L. PAUL HOOD, C.P.A.



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PAYNE, MOORE & HERRINGTON, LLP

Rapides Parish Police Jury
Alexandria, Louisiana

Internal Control Over Compliance

The management of the Rapides Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Rapides Parish Police Jury, management, federal awarding agencies, pass-through entities, and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 20, 2003

**RAPIDES PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2002**

PART I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

| | | | |
|--|------------------|---------------------|--|
| Type of auditor's report issued: | Unqualified | | |
| Internal control over financial reporting: | | | |
| Material weakness(es) identified? | _____ Yes | <u> x </u> No | |
| Reportable condition(s) identified not considered to be material weaknesses? | <u> x </u> Yes | _____ None reported | |
| Noncompliance material to the financial statements? | <u> x </u> Yes | _____ No | |
| Management's Corrective Action Plan | See Attached | | |
| Management's Summary Schedule of Prior Audit Findings | See Attached | | |
| Memorandum of Other Comments and Recommendations | None Issued | | |

Federal Awards

| | | | |
|--|-------------|----------------------------|--|
| Internal control over major programs: | | | |
| Material weakness(es) identified? | _____ Yes | <u> x </u> No | |
| Reportable condition(s) identified not considered to be material weaknesses? | _____ Yes | <u> x </u> None reported | |
| Type of auditor's report issued on compliance for major programs: | Unqualified | | |
| Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)? | _____ Yes | <u> x </u> No | |
| Identification of major programs: | | | |
| CFDA # 17.258, 17.259, and 17.260, Workforce Investment Act Cluster | | | |
| CFDA # 14.243, Opportunities for Youth, Youthbuild Program | | | |
| Dollar threshold used to distinguish between Type A and Type B programs | \$300,000 | | |
| Auditee qualified as a low-risk auditee? | _____ Yes | <u> x </u> No | |

**RAPIDES PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2002**

**PART II – FINDINGS RELATING TO THE FINANCIAL STATEMENTS, WHICH ARE
REQUIRED TO BE REPORTED UNDER GOVERNMENT AUDITING STANDARDS**

FINDING 2002-01

LOUISIANA LOCAL GOVERNMENT BUDGET ACT

Criteria: The Louisiana Local Government Budget Act requires the Police Jury to adopt a comprehensive budget presenting a complete financial plan for the general fund and each special revenue fund.

Except for the exemptions provided in the statutes, budget amendments are required when actual revenues are less than budgeted revenues by 5% or more and when actual expenditures exceed budgeted expenditures by 5% or more.

Condition: We noted two areas of noncompliance with the provisions of the Act for the year ended December 31, 2002:

1. The comprehensive operating budget adopted at the December 10, 2001, regular session of the Police Jury for the fiscal year ending December 31, 2002, did not include each special revenue fund of the Jury, as indicated:
 - Budgets for all grant programs under the administration of the Police Jury OEWD office were not included in the formal budget process. Budgets for these programs were prepared and presented to the Police Jury for authorization and adoption around the middle of the fiscal year, based on the grant program year, rather than the parish fiscal year. Annual operating budgets were not prepared for these revenue-driven grant funds.
 - Budgets for several programs under the administration of the Judge's office for which the Police Jury is required to be fiscal agent, were not included in the formal budget process. Periodically, the Police Jury adopted resolutions and budgets relating to these program funds, based on the grant program year, rather than the parish fiscal year. Annual operating budgets were not prepared for these revenue-driven grant funds.
2. We found that actual revenues were less than budgeted revenues in Fire District No. 14 by more than 5%, and that actual expenditures exceeded budgeted expenditures in Grant/Rapides Line Fund by more than 5%.

Recommendation: We recommend that the comprehensive budget adopted each year include budgets for the general fund and all special revenue funds that constitute the primary government of the Police Jury. We suggest that prior to the start of the budget process, the Treasurer's office prepare a budget calendar, and provide copies to OEWD personnel and personnel in the Judges' office. Personnel administering the programs in these offices should develop and timely submit annual operating budgets to the Treasurer's office for inclusion in the annual consolidated budget package.

We also recommend that the budget amendment process include consideration of all facts and circumstances.

Management's Response: See Management's Corrective Action Plan.

**RAPIDES PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2002**

FINDING 2002-02

PAYROLL TIMEKEEPING

Criteria: The Policy Jury's procedure for payroll timekeeping for employees using time clocks requires that employees obtain approval by their immediate supervisor on all unusual or irregular time reported on payroll timecards. This includes unpunched time, out-of-office work time, training, vacations, sick leave, etc. The supervisor approval provides the authority to pay employees for any part of their workday that is unusual or irregular on their timecard.

Condition: In testing compensated absence records, two employees of the Treasurer's office were found not to be following Police Jury procedures for payroll timekeeping. One of the employees is responsible for preparing time calculations on all timecards.

Recommendation: We recommend that the supervisor review all time cards prior to preparation of time calculations.

Management's Response: See Management's Corrective Action Plan.

**RAPIDES PARISH POLICE JURY
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2002**

The Rapides Parish Police Jury respectfully submits the following corrective action plan for the year ended December 31, 2002.

Independent Public Accounting Firm:

Payne, Moore & Herrington, LLP
P. O. Box 13200
Alexandria, LA 71315-3200

Auditee Contact Person:

Mr. Tim Ware
Treasurer
Rapides Parish Police Jury
(318) 473-6660

Audit Period: January 1, 2002 through December 31, 2002

The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the Schedule.

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS, WHICH ARE
REQUIRED TO BE REPORTED UNDER GOVERNMENT AUDITING STANDARDS**

FINDING 2002-01

LOUISIANA LOCAL GOVERNMENT BUDGET ACT

Criteria: See Schedule of Findings and Questioned Costs.

Condition: See Schedule of Findings and Questioned Costs.

Recommendation: See Schedule of Findings and Questioned Costs.

Management's Response: In the past we have always adopted budgets for the O.E.W.D. office as well as grant programs in the Judges Office based on their calendar year. In the future we will be sure to include the general fund as well as all special revenue funds in the comprehensive budget adopted each year. This will include the budgets for the O.E.W.D. office as well as all grant programs in the Judges Office.

In the past we have always amended the budgets at year end so they do not exceed the 5% rule. Due to last minute circumstances these two funds were overlooked. In the future we will be sure to address all funds before the close of the year to ensure all budgets have been amended.

FINDING 2002-02

PAYROLL TIMEKEEPING

Criteria: See Schedule of Findings and Questioned Costs.

Condition: See Schedule of Findings and Questioned Costs.

Recommendation: See Schedule of Findings and Questioned Costs.

Management's Response: In the future a supervisor will review all time cards prior to the preparation of time calculations to ensure them for correctness.

**RAPIDES PARISH POLICE JURY
MANAGEMENT'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2002**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS, WHICH WERE
REQUIRED TO BE REPORTED UNDER GOVERNMENT AUDITING STANDARDS**

LOCAL GOVERNMENT BUDGET ACT

Summary: The Rapides Parish Police Jury did not adopt the budget timely, as required by state law. Budgets for several grant-funded special revenue funds were not legally adopted as part of the budget process.

Status: Partially resolved – See Finding 2002-01.

PLEDGED COLLATERAL

Summary: All bank balances were not secured by federal deposit insurance or pledged securities, as required by state law.

Status: Resolved.

CONTROL OF RECEIVABLES

Summary: Subsidiary records are not maintained for all receivables.

Status: Resolved.

FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

CASH MANAGEMENT

Summary: Federal funds were not disbursed within reasonable time after receipt of funds, as required by federal regulations.

Status: Resolved.